

ANNUAL BUDGET OF Hessequa Municipality



2014/15 TO 2016/17 MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

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Abbreviations and Acronyms

AMR	Automated Meter Reading	ℓ	litre
ASGISA	Accelerated and Shared Growth Initiative	LED	Local Economic Development
BPC	Budget Planning Committee	MEC	Member of the Executive Committee
CBD	Central Business District	MFMA	Municipal Financial Management Act Programme
CFO	Chief Financial Officer	MIG	Municipal Infrastructure Grant
CM	City Manager	MMC	Member of Mayoral Committee
CPI	Consumer Price Index	MPRA	Municipal Properties Rates Act
CRRF	Capital Replacement Reserve Fund	MSA	Municipal Systems Act
DBSA	Development Bank of South Africa	MTEF	Medium-term Expenditure Framework
DoRA	Division of Revenue Act	MTREF	Medium-term Revenue and Expenditure Framework
DWA	Department of Water Affairs	NERSA	National Electricity Regulator South Africa
EE	Employment Equity	NGO	Non-Governmental organisations
EEDSM	Energy Efficiency Demand Side Management	NKPIs	National Key Performance Indicators
EM	Executive Mayor	OHS	Occupational Health and Safety
FBS	Free basic services	OP	Operational Plan
GAMAP	Generally Accepted Municipal Accounting Practice	PBO	Public Benefit Organisations
GDP	Gross domestic product	PHC	Provincial Health Care
GDS	Gauteng Growth and Development Strategy	PMS	Performance Management System
GFS	Government Financial Statistics	PPE	Property Plant and Equipment
GRAP	General Recognised Accounting Practice	PPP	Public Private Partnership
HR	Human Resources	PTIS	Public Transport Infrastructure System
HSRC	Human Science Research Council	RG	Restructuring Grant
IDP	Integrated Development Strategy	RSC	Regional Services Council
IT	Information Technology	SALGA	South African Local Government Association
kl	kilolitre	SAPS	South African Police Service
km	kilometre	SDBIP	Service Delivery Budget Implementation Plan
KPA	Key Performance Area	SMME	Small Micro and Medium Enterprises
KPI	Key Performance Indicator		
kWh	kilowatt per hour		

Part 1 – Annual Budget

1.1 Mayor's Report

BUDGET SPEECH BY THE MAYOR FOR THE MTREF PERIOD 2014 - 2017

It is my prerogative and privilege as Mayor of Hessequa, to give an overview of certain aspects which led to the compilation and the implementation of a budget for the forthcoming years.

There are certain principles and guidelines enshrined in the Constitution that guide us when governing. These principles and guidelines help us to be effective and to address the needs of our residents and environmental issues, and those of Hessequa as a whole. Within the principles of the parties that make up the council, we endeavour to improve the lives of all our residents using the resources available. There is still so much to work for, so much that communities and council can do together to improve living conditions, and so much responsibility that each of us needs to take ownership of.

A CARING MUNICIPALITY WHERE EVERYONE REAPS THE FRUIT OF COST EFFECTIVE AND INNOVATIVE SERVICE DELIVERY, STIMULATED ECONOMIC GROWTH AND SUSTAINABLE USE OF NATURAL RESOURCES

The vision of council reflects what the council's objectives are based on. Our objectives are supported by the departments within the municipality and are part of the direction we need to follow.

The Integrated Development Plan (IDP) gives direction to what to budget for, based on our objectives that have been aligned with those of the National Development Plan as well as that of the Province of the Western Cape. The current IDP is part of a five year plan and is not greatly amended annually. It is merely adjusted where necessary due to changed priorities. The IDP has gone through many changes with regard to complying with the expectations of National Treasury. It is now a document which will be area-based and structured in a much friendlier way and much clearer in conveying the message to our residents as to what is to be achieved in each area. The challenge to come to grips with mutual understanding of what a Predetermined Objective actually is, has been confusing, but the Department Strategic Services has persevered and is winning the battle to put forward a product that we will be proud of. The IDP is a process that is integrated in the daily activities of the various department's duties and outputs. It is no longer a document that lies on a shelf, but is practically part of council's ongoing endeavour to give life to an approved budget.

Council has changed their communication strategy and has and will be consulting with smaller groups with similar interests. Communities will have the opportunity to engage afterward committee meetings, and obtain feedback from their ward councillor, Mayor and officials on various matters and progress that is being made with specific projects.

Council has embarked on certain strategies that had to be implemented in order to give direction to the fiscal health of this municipality. Over many years the cash flow has been diminishing and it was important to manage this challenge. A Financial Plan was approved that will be implemented as strictly as possible. One of the main objectives is to spend money on projects/infrastructure that will generate revenue for Hessequa. There are some projects that will need innovative thinking and implementation. By following the objectives of the financial plan, revenue will be generated to spend in all other areas where improvements are needed.

A new direction for Tourism as part of the Economic Plan has been approved and will be implemented within the affordability of the budget. Prioritized projects identified during

extensive consultations with the communities during the Participatory Appraisal for Competitive Advantage (PACA) sessions, will be implemented during the ensuing budget years.

The only way to stimulate the economy is for the private sector to expand and invest, and that municipal services be up to a standard that allows new investors as well as local businesses to create more jobs. Permanent employment is one of our greatest challenges in our country as well as in Hessequa.

Temporary jobs in excess of more than one thousand have been created through the Expanded Public Works Program. Approximately 30 internships due to the Chrysalis Provincial Program for youth that have graduated from Grade 12 and are under 25 years of age have been obtained. Their salaries are paid by the Western Cape Provincial Government. These temporary job opportunities give these interns the necessary experience and will be an advantage when applying for a permanent position.

The budget constraints in which Hessequa has to operate, does not allow for great strides in the field of economic growth. The processes being implemented in this budget will however have a positive effect in the years to come.

A Memorandum of Understanding with the University of Stellenbosch has afforded Hessequa Municipality another great opportunity. This is part of a R5m water study in conjunction with a Norwegian company, and will aim to mitigate the effects of climate change and thereby create a sustainable environment. This research will take place in the Riversdale area over a three year period.

Each comment received on the Draft Budget has been discussed by and considered by council and changes have been made where possible. A five year budget for 2014/15; 15/16; 16/17; 17/18 and 18/19 has been compiled.

Allow me to highlight the important aspects of this budget: During 2013/14 budget year there was a dispute regarding a tender that caused the delay of certain capital projects in the Technical Department. These projects have now been carried over to the 2014/15 year, resulting in a higher capital budget. This has an implication on the loan needed for the current year, as well as the carrying over of the balance of the loan for these projects. The result is a smaller loan being taken up this year and an increased loan in 2014/15.

R19m has been allocated for the construction of the Stilbaai Electrical Line which is critical for development that will generate revenue needed to enhance the income of Hessequa. This will have a positive effect on eliminating power cuts during the peak season in Stilbaai, Jongensfontein and Melkhoutfontein. This project, and the subsequent job opportunities that it will create, will be welcomed by all. Another positive is that the development that will follow will have continued job creation opportunities.

The rates and taxes have been set within the parameters that is needed for the required income to provide services at an acceptable level. The valuations of properties have reflected a downward curve due to the current economic climate. This was specifically relevant in the coastal areas. Vacant land was greatly affected. Council could therefore apply a higher percentage to most properties in this sector without increasing the rand value in comparison to the previous year. During the recommendations in the item for acceptance of the budget for 2014/15 and the outer years, more detail will be given.

I believe that we are making the right choices for the resources and strategies we have to assist us in reaching our potential, to ultimately achieve our goals, and to realise our dreams in giving life to the principles that have guided us this far.

I would like to take this opportunity to thank the Municipal Manager and each and every official for their commitment to this council. For the work that was put in during the compilation of the budget - my sincere thanks and appreciation. A very special word of thanks to the Budget and Treasury office for the marathon effort they have put in with limited staff to compile the budget, and putting all the documents together.

Thank you to my fellow councillors for your support and input. We are a team that believes in the same dream.

I thank you.



1.2 Council Resolutions

The MFMA stipulates that the Mayor must table the Draft Annual Budget at a council meeting at least 90 days before the start of the budget year, and the Mayor must take all reasonable steps to ensure that the municipality approves its annual budget before the start of the budget year.

1. That Council approves the annual budget of the municipality for the financial year 2014/15 and indicative for the two projected outer years, 2015/16 and 2016/17, and the multi-year and single year capital appropriations as set out in the following schedules, after consideration of all public comments:
 - 1.1 Budgeted Financial Performance (revenue and expenditure by standard classification) reflected in Table A2 pg. 48 and Table A4 pg. 51.
 - 1.2 Budgeted Financial Performance (revenue and expenditure by municipal vote) as reflected in Table A3 pg. 50.
 - 1.3 Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source as reflected in table A5 pg. 53.
2. That Council approves the property rates reflected in the 2014/15 tariff list (Annexure A) and any other municipal tax reflected in the 2014/15 tariff list that will be imposed for the budget year 2014/15.
3. That Council approves the tariffs and charges, subsidies and discounts as reflected in the tariff list (Annexure A) for the budget year 2014/15.
4. That Council approves the amended budget related policies reflected in Annexure D for the budget year 2014/15.
5. That council approves the by-laws reflected in annexure E for the budget year 2014/15

1.3 Executive Summary

National Treasury requires municipalities to continue to explore appropriate ways of structuring the tariffs for utility services, to encourage more efficient use of these services, and to generate resources required for maintenance, renewal and expansion of infrastructure. They also encourage municipalities to keep increases in rates, tariffs and other charges at levels that reflect appropriate balance between the interest of poor households, other customers and ensuring the financial sustainability of the municipality.

National Treasury's MFMA Circular No 48, 51, 54, 55, 66, 67, 70 and 72 were used where necessary to guide the compilation of the 2014/15 MTREF

The budget was made possible through continuous consultation with the local community, the relevant government departments and the internal departments of the Municipality to ensure that the priorities are properly aligned and addressed.

The Municipality's business and service delivery priorities were again reviewed as part of this year's planning and budget process. Yet again expenditures on non-core and "nice-to-have" items were critically reviewed. This has resulted in savings to the municipality. The

implementation of Task for levels 1 to 6 in 2013/2014 and levels 7 to 8 in 2014/2015 will add to council's expenditure in 2014/2015. The compilation of the new valuation roll will be completed and will bring a saving on council's expenditure in 2014/15

The local economy still has a low momentum as a result of the disruption of the world economy, domestic strike activity and moderating household consumption. This had a direct impact in the compilation of the budget, as the trends in income growth statistics are still very low, indigent and poor households are growing, and property markets are not reacting to the low interest rates.

Consequently, municipal revenues and cash flows are expected to remain under pressure in 2014/15, and municipalities are encouraged by National Treasury to adopt a conservative approach when projecting their expected revenues and cash receipts. Municipalities must justify all increases in excess of 6% in their budget.

The main challenges experienced during the compilation of the 2014/15 MTREF can be summarized as follows

- The ongoing difficulties in the national and local economy.
- Ageing and increasing costs of maintenance of water, roads, sewerage and electricity infrastructure.
- The need to reprioritize projects and expenditure within the existing resources envelope given the cash flow realities and declining cash position of the municipality.
- The increased cost of bulk water and electricity (due to tariff increases from Overberg Water, Korente-Vetteriver Irrigation Board and Eskom), which is placing upward pressure on service tariffs to residents.
- Salary increases for municipal staff that continues to exceed consumer inflation, as well as implementation of Task.
- Affordability of urgent capital projects.

Consolidated Overview of the 2014/15 MTREF

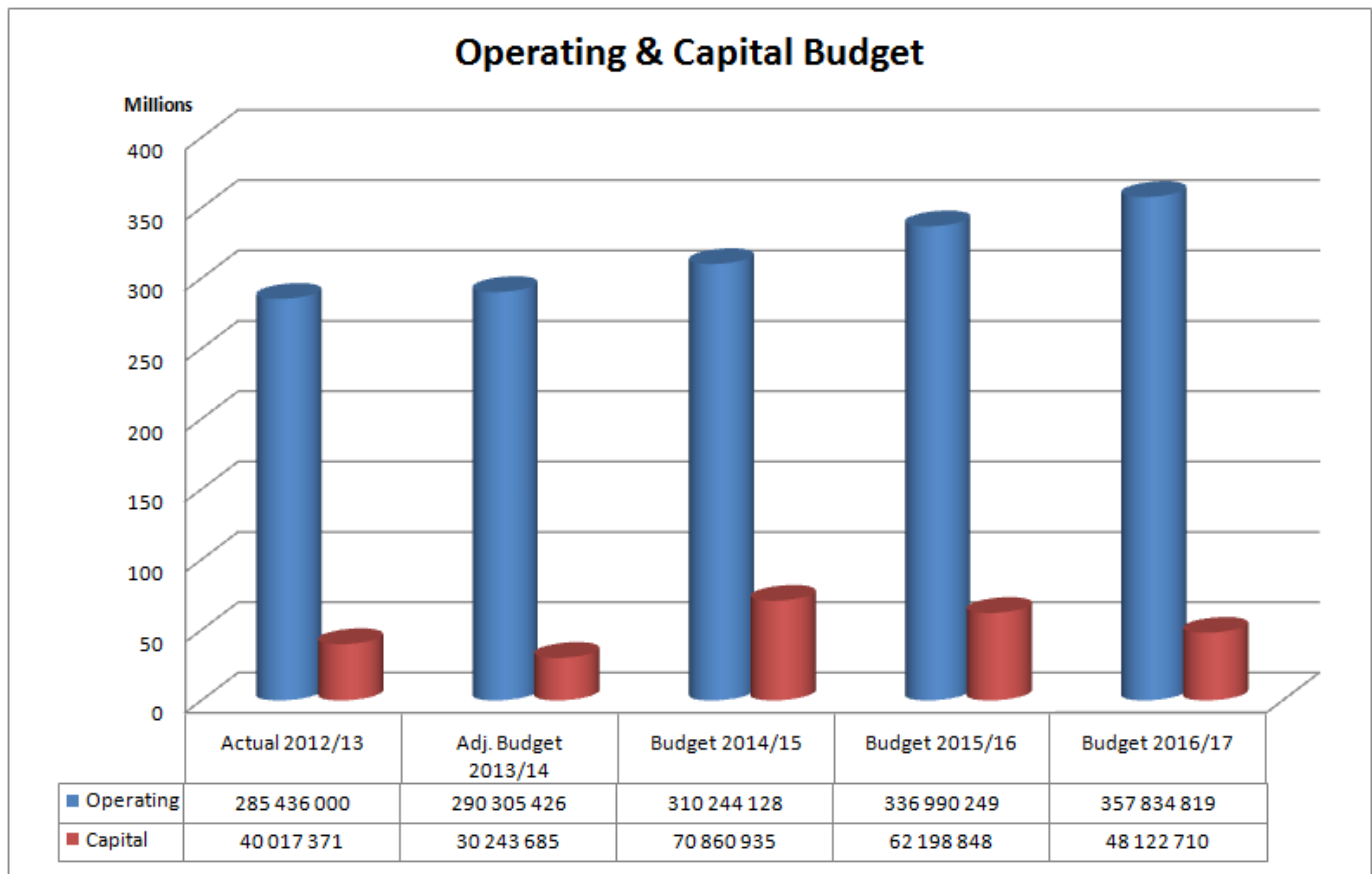
Description	Adjusted Budget 2013/14	2014/15 Medium Term Revenue & Expenditure		
		Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Total Operating Revenue	278 591 949	308 082 179	328 855 235	350 083 616
Total Operating Expenditure	290 305 426	310 244 128	336 990 249	357 834 819
Surplus/(Deficit)	-11 713 477	-2 161 949	-8 135 014	-7 751 203
Capital Expenditure	30 243 685	70 860 935	62 192 848	48 122 710

Total operating revenue has grown by 10.6 percent or R29,490 million for the 2014/15 financial year when compared to the 2013/14 adjustment budget. For the two outer years, operational revenue will increase by 6.7 and 6.5 percent respectively.

Total operating expenditure for the 2014/15 financial year shows a 6.9 per cent growth or R19,938 million when compared to the 2013 /14 adjustment budget and by 8.6 and 6.2 percent for each of the respective outer years of the MTREF.

The total 2014/15 budget amounts to R381,105 million. It consists of a capital budget of R70,860 million or 18.6% of the total budget and an operating budget of R310,244 million.

The graph below shows the operating expenditure- and capital budget (actual) for the 2012/13 financial year, the revised budget for 2013/14, and proposed budgets for the 2014/15 to 2016/17 financial years:



Long Term Financial Plan

The application of sound financial management principles as per Hessequa Municipality's financial plan is essential and critical to ensure that it remains financially viable, and that municipal services are provided sustainably, economically and equitably to all communities.

For discussion - the following extracts from Councils long term financial plan

1. Revenue should be increased by at least 2.5 percentage points above the CPI rate p.a. – through a combination of increased sales of services and increase in tariffs

Tariffs i.r.o sewerage, refuse and sundries have been increased by 7.5% (CPI 5.8% + 1.7%)

Water tariffs increased by 8.5% (1% additional because of a incorrect budget for basic charges by Overberg Water)

Electricity increases by an average of 7.1%

Property rates-the new valuation roll will realize 6% less revenue than the current roll - this results in tariffs increasing much higher than the CPI

2. In addition to operational income the municipality will have to sell app. R50 million of its investment property or other assets within the next 5 years

The budget provides for the sale of assets to the value of R5m. The full amount has been utilized to balance the budget. Expenditure items reflected in the draft budget, particularly those for development in Stilbaai, will broaden Councils revenue base from 2016/17, after which provision will be made for a contribution to cash reserves.

3. Expenses must be managed prudently and annual increases must be reflected in Tariffs

After capital grants have been counted back, the 2013/14 adjustment budget reflects a deficit of R11,8 million as opposed to the R2,1 million in the 2014/15 draft budget. Currently Council is budgeting for a deficit, and an attempt has been made to diminish this budget deficit. Council's budget directive that 1% of the increase for rates and services revenue (R2,4 mill) be utilized to diminish the deficit has been executed, but there still is a deficit in the draft budget.

4. Structural adjustment of salaries and wages of at least 10% in first few years of the planning period is desirable.

The salary and allowances budget represents 35% of Councils expenditure, and increases year on year. The municipality has limited new appointments from own revenue to 1, and the filling of all vacant posts must be motivated to the Municipal Manager for consideration. The savings reflected in the plan will be difficult to obtain.

5. In nominal terms the municipality can afford a 10-year capital investment programme of approximately R632mil.

The municipality has compiled its budget for the MTREF period, where possible, within the recommendations of the financial plan. More details are shown further on in this report.

Benchmarking Tool – Western Cape

The uniform financial ratios and norms as contemplated in MFMA Circular no.71 has not been used. The benchmarking tool of the Western Cape has been used instead. The measurements have been done accurately and sensible comparisons were made. After analysing the ratios, a scorecard was compiled. The following graph reflects the financial position of Hessequa Municipality as at 30 June 2013, as measured against all the municipalities in the Western Cape as at 30 June 2012.

Various ratios are used to determine viability scores. Hessequa achieved 59/100. Full discussion below:



Table 2 Viability Measurement

VIABILITY MEASUREMENT	Average	Benchmark	Scoring Weight ex 100	Hessequa Score 2012/13	Comments
Asset Test Ratio	152%	200%	10	5	Generate more cash to get asset:liabilities 2:1 (current 1.47:1) - smaller capital budgets, funding from external loans recommended
Payment Level (Excluding write-off of bad debts)	93%	>95%	15	15	Must remain over 95%
Cash Generated from Operations	19%	>20%	8	2	Expense budget must at least be equal to income to improve this ratio - reduce budget deficit
Purchase of PPE as % of Cash Generated	85%	<100%	8	0	Capital spending is 253% in relation to cash generated from operations. The amount spent on capital budgets should be reduced to not more than 100% of cash generated- 2012/13 cash generated from operation were only R16m - capital budget approved R40m
Cost Coverage (Excluding Unspent Grants)	371%	>400%	15	2	The municipality should have at least 4 months cash available for fix monthly expenses - Hessequa only have 2.39 months covering
Debtors Turnover (days) (Before impairment)	142%	<75.00	2	1	The turnover days are 75.05 - just over the benchmark
Long-term debt as % of Revenue	24%	<40%	5	5	Well below the benchmark at 32%
Debt servicing cost to Revenue	4%	<5%	8	4	All loans are raised for not more than 10 years. To improve this ratio, the terms of the loans will have to be extended to 15 years
Short-term debt as % of Cash	266%	<50%	4	0	Need to generated more cash to improve the ratio - benchmark is 50% - our ratio 109.39%
Cash Funded Budget over MTREF	100%	100%	25	25	The budget will only be funded if the capital budget is reduced, debtors recover at at least 99%, salaries be reduced by 10% (more than R10m), budget for a surplus or break even
			100	59	

Background

The municipality has a limited revenue base, and there is very little annual growth. There are no big industries to subsidize residential tariffs, and most of Councils revenue comes from the residential consumer. Properties where credit control measures cannot be exercised by means of service disconnection, results in the growth of outstanding debtors annually. Long and protracted legal processes to recover debt on vacant property and property in the rural areas impacts negatively on Councils cash inflows.

Electricity revenue- per sector:

- Domestic 55.09%
- Domestic – Indigent 10.11%
- Business 34.80%

Property rates revenue- per sector:

- Domestic 68.53%
- Vacant 12.29%
- Rural 10.36%
- Business 4.70%
- Government 4.12%

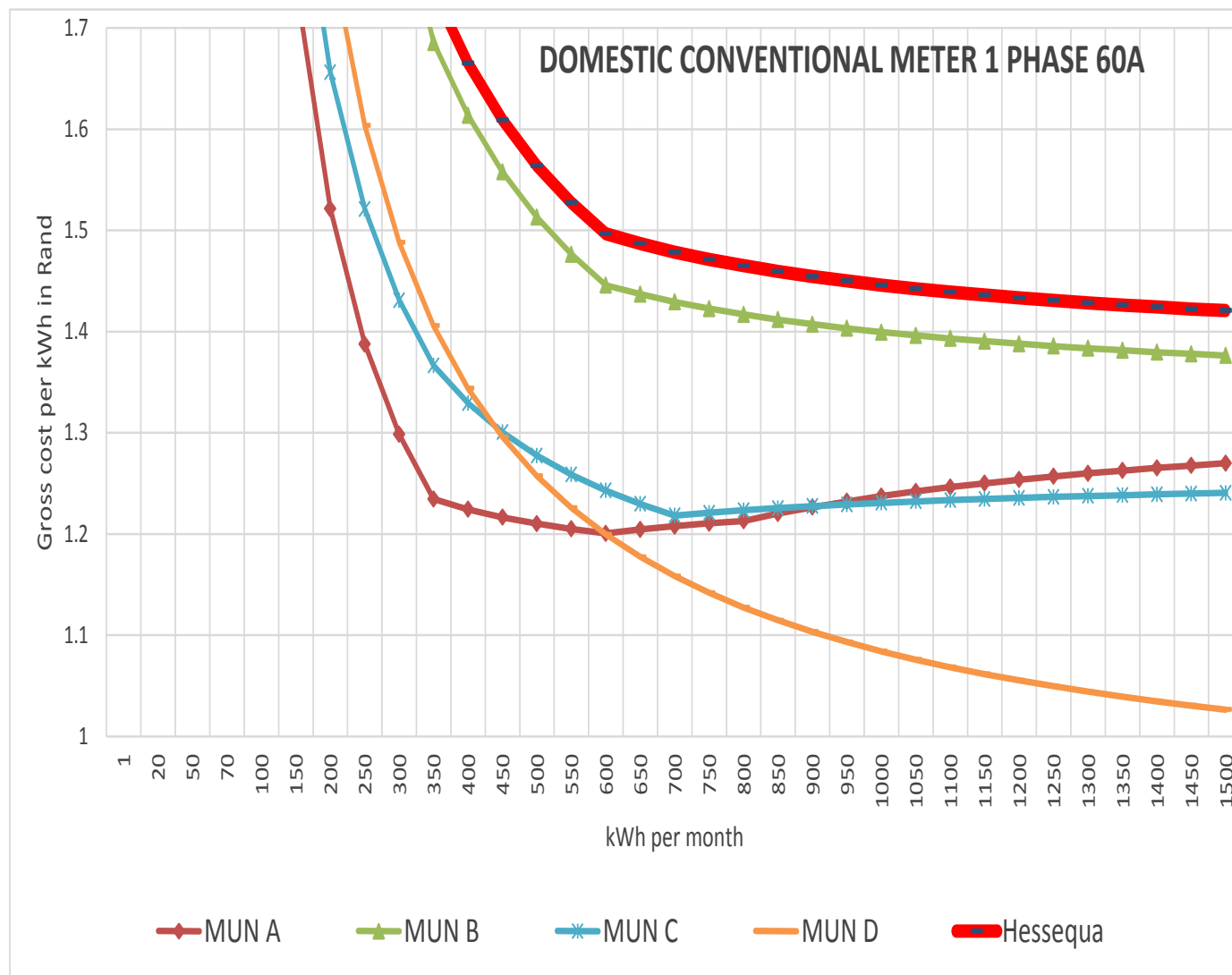
The sale of electricity is Councils biggest source of revenue. During the compilation of the 2013/14 budget, a growth rate of approximately 1.5% was factored in. Consumption patterns have changed in that the purchase of units at the end of February 2014 was 0.5% less than at the same time in the previous year. This drop is not reflected on the Eskom account because

the basic fixed charges are very high, and the kWh tariff has no real impact on the account. This effect is clearly seen in the declining surplus year-on-year.

The municipality's electricity tariffs measured against 4 other municipalities in the Eden District, can be summarized as follows (based on 2013/14 tariffs):

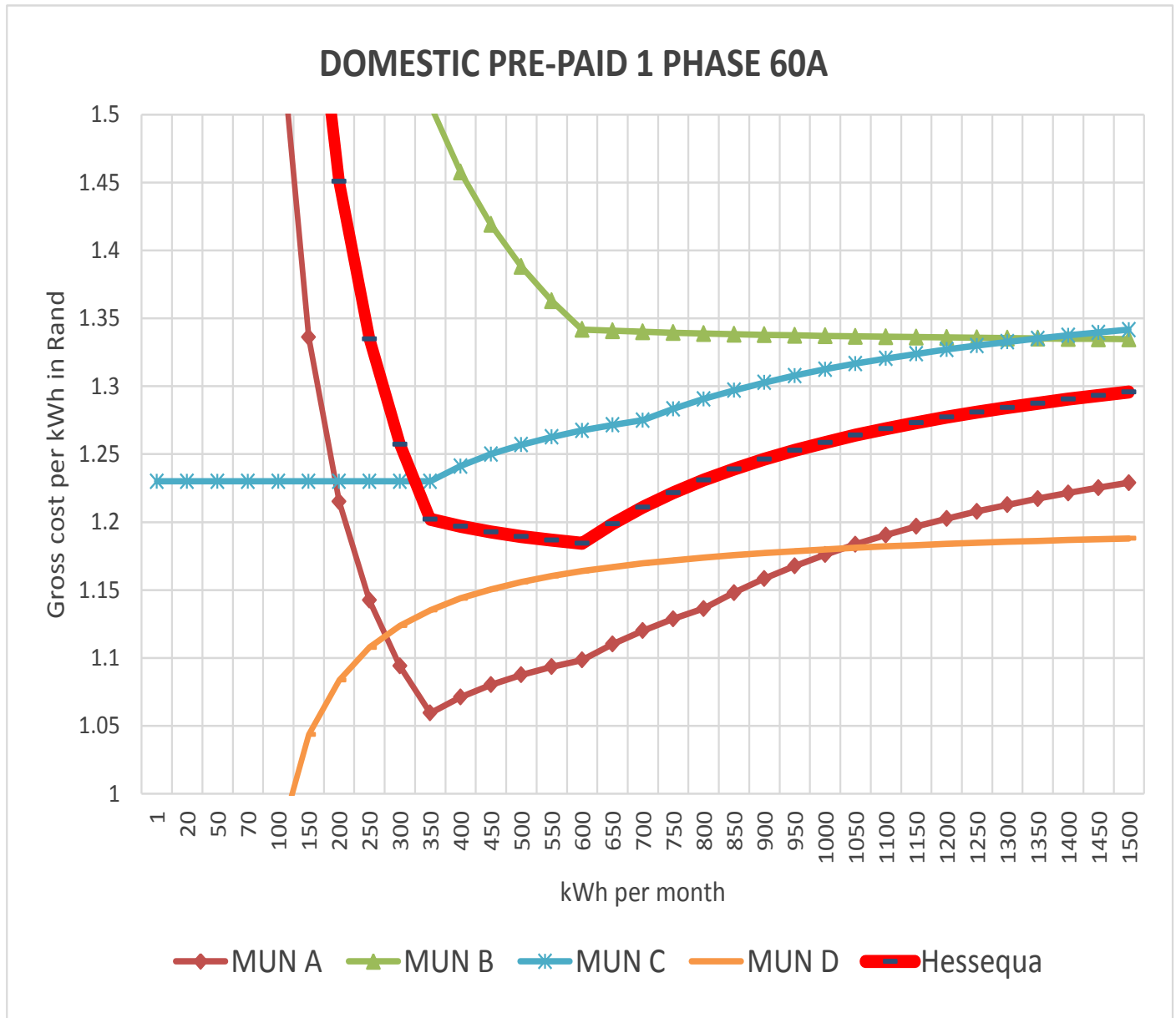
Domestic – 60 Amp Conventional Meter

The following tariff shows that Hessequa's tariff for this category is the most expensive. For a consumption of 600kwh p.m., Hessequa's consumers will pay R1.50 on average, as opposed to Municipality A where it costs R1.20. In the draft budget for 2014/2015, Council has made provision for an increase of 1.9% instead of 7.1% in the basic fee of conventional meters. This has been done to bring the tariff more in line with other municipalities in the area.



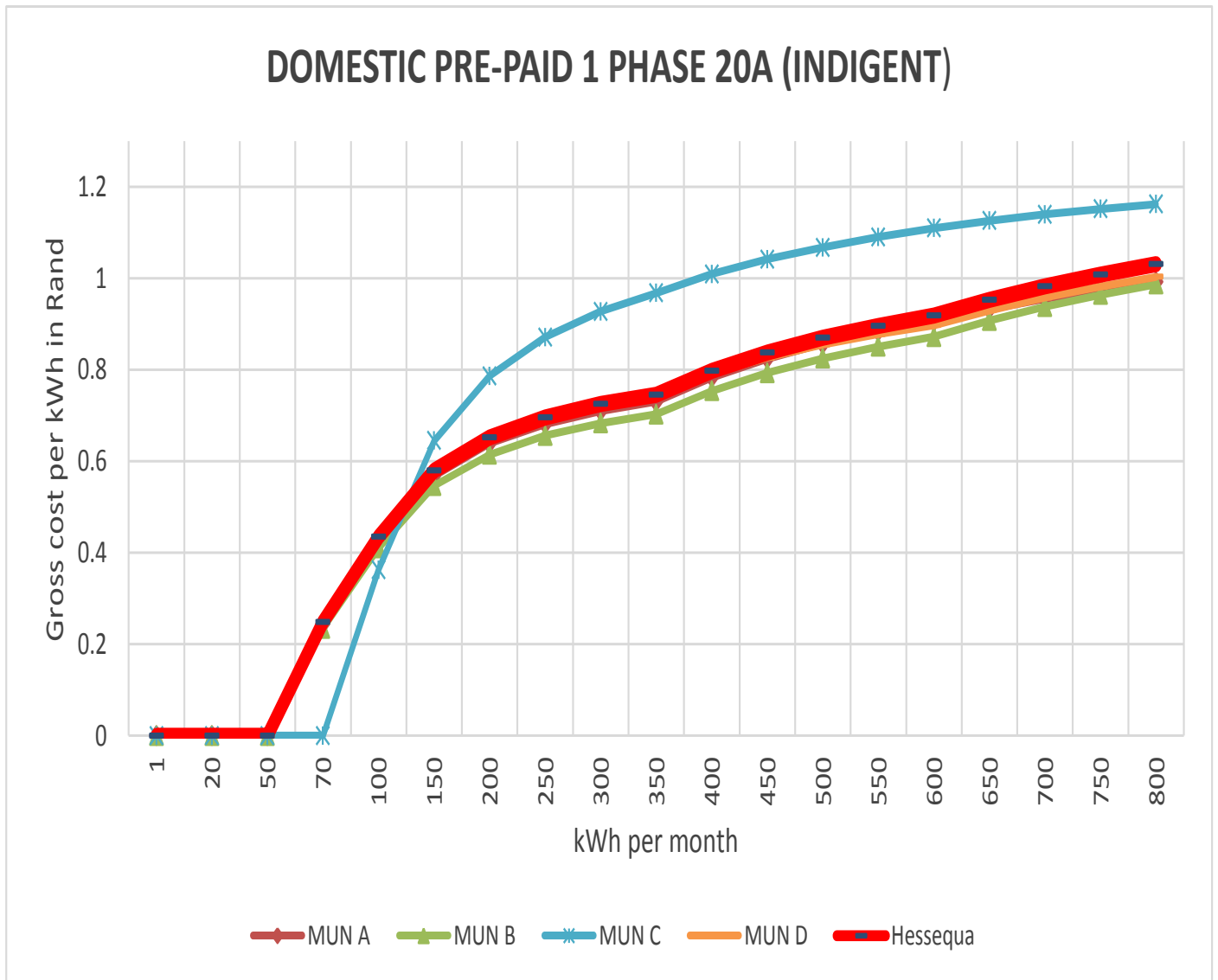
Domestic – 60 Amp Pre-paid Meter

The following graph shows that Hessequa's tariff for this category is in line with other municipalities in the area. For 600kwh, Hessequa consumers will pay R1.18 on average, as opposed to R1.34 and R1.27 for Municipalities B and C respectively.



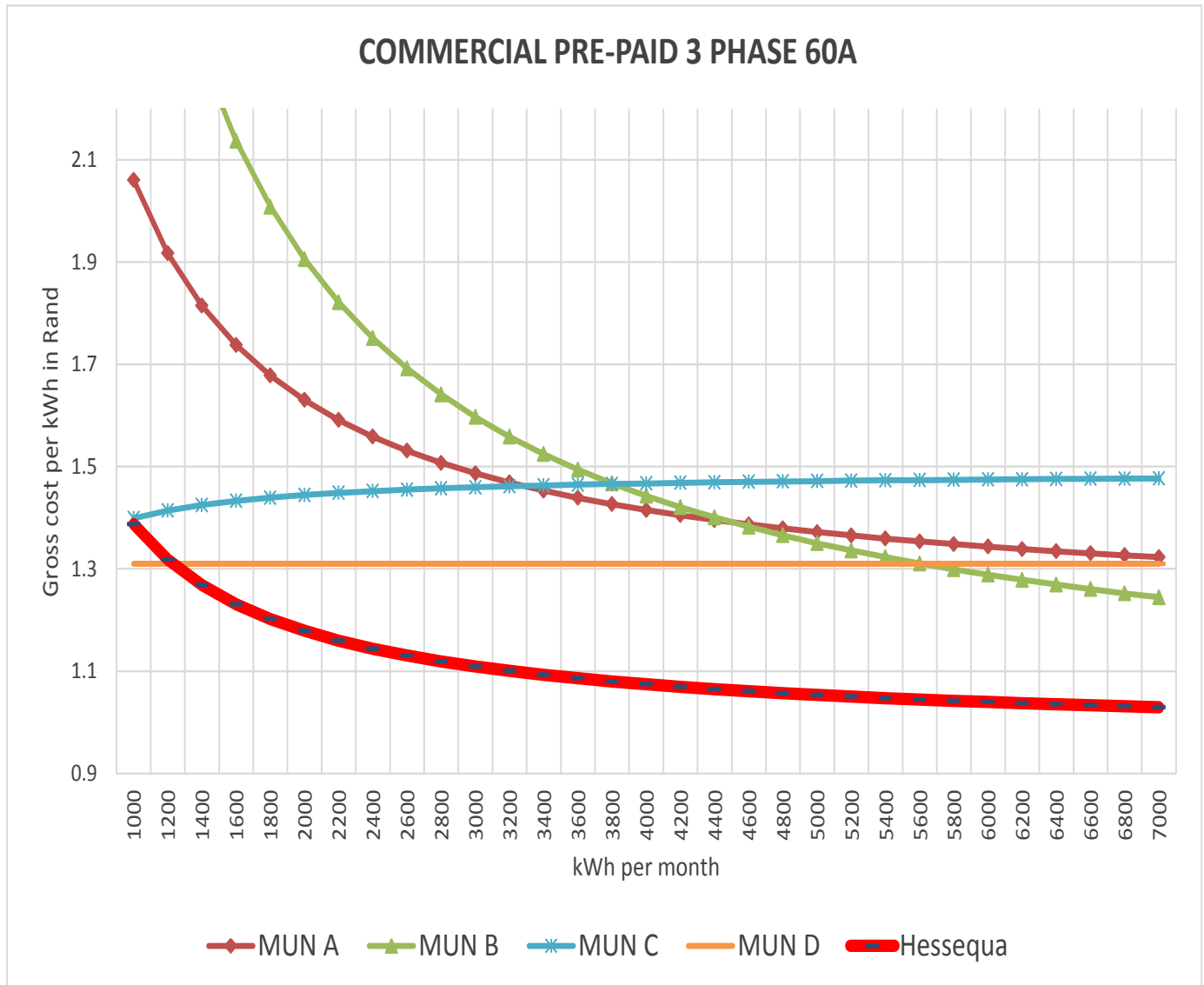
Domestic – 20 Amp Pre-paid Meter - Indigent

The following graph shows that Hessequa cares for its poor households. The municipalities that have been used in this comparison are much bigger than Hessequa, and still Hessequa's tariff for 350kwh (cut-off per indigent policy) is the second cheapest.



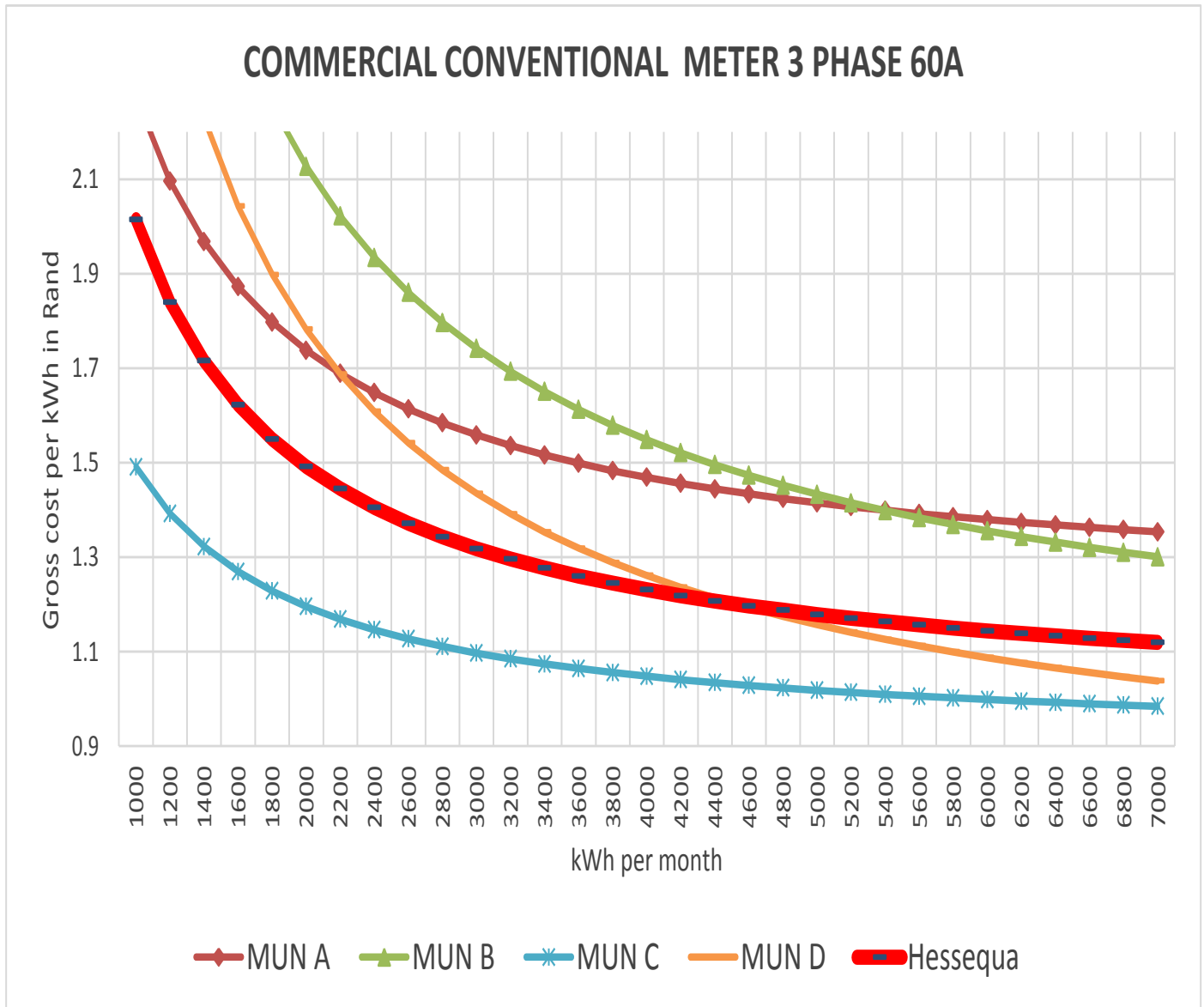
Commercial 3P – 60 Amp Pre-paid Meter

The following graph shows that Hessequa's commercial tariffs are the lowest in the area. The comparison which was done with much bigger municipalities, shows that the Hessequa consumer pays R1.39 for 1000kwh p.m. on average, while in other municipalities it is as high as R2.83 per 1000kwh p.m.

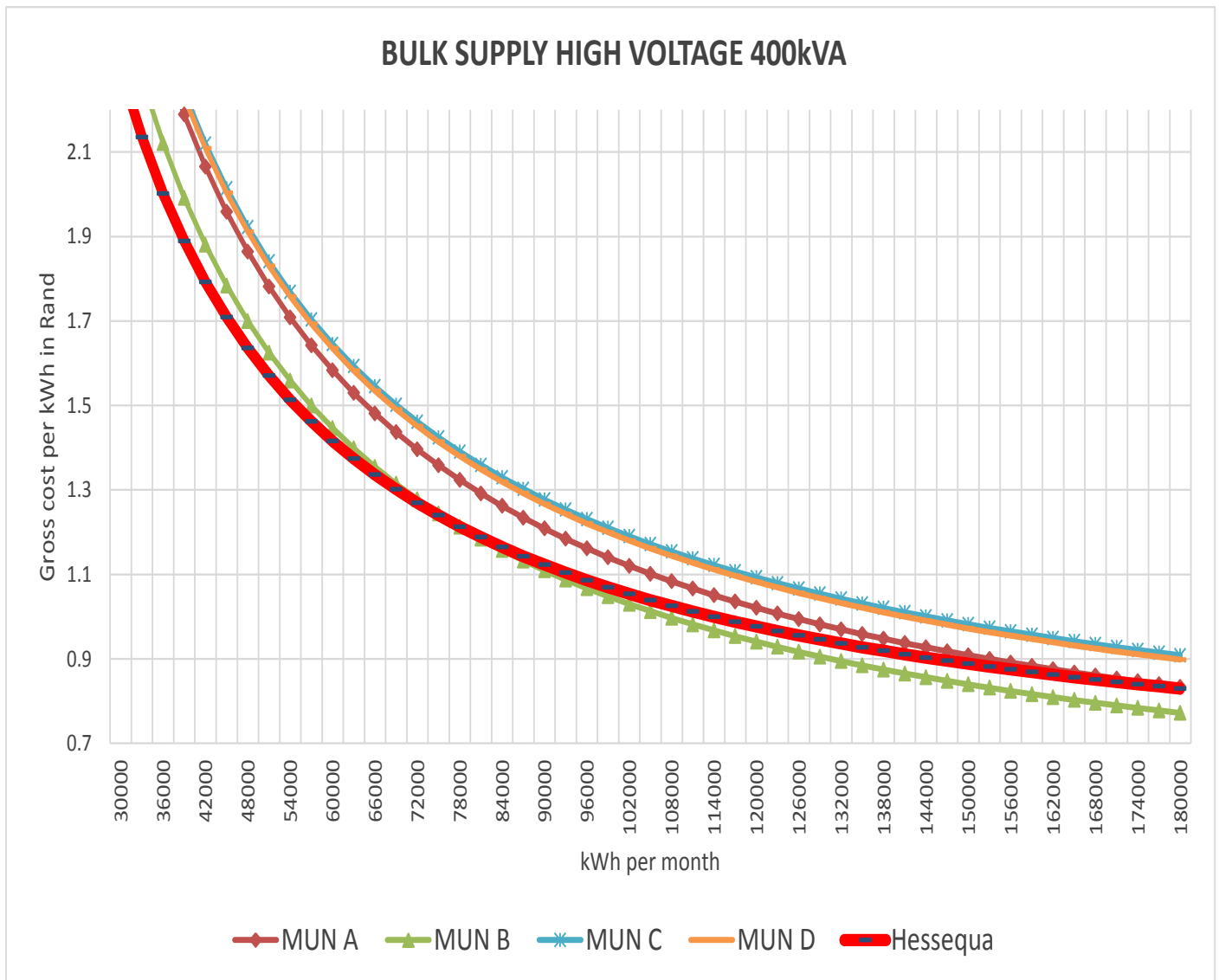


Commercial 3P – 60 Amp Conventional Meter

The following graph shows that Hessequa's commercial tariffs are the lowest in the area. The comparison was done with much bigger municipalities, and shows that the Hessequa consumer pays R2.01 for 1000kwh p.m. on average, as opposed to as high as R3.28 per 1000kwh p.m. in others.



Bulk Consumers-Hessequa the cheapest in the area by far.



1.4 Operating Revenue Framework

The operating revenue budget excluding capital transfers and contributions for 2014/15 amounts to R308, 082 million. This is a 10,6 % growth when compared to the 2013/14 adjustment budget. For the 2015/16 financial year the revenue, excluding capital transfers and contributions, is R328, 855 million and shows a decline of 6,7% when compared to 2014/15. For the 2016/2017 financial year, the revenue amounts to R350, 084 million and shows a 6.5% growth when compared to 2015/16.

The following table is a summary of the 2014/15 MTREF (classified by main revenue source):

Table A4: Summary of revenue classified by main revenue source (NT - supporting tables)

Description R thousand	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source									
Property rates	42 631	47 057	51 004	55 572	55 572	55 572	62 412	67 605	74 391
Property rates - penalties & collection charges	436	273	268	618	618	618	262	281	295
Service charges - electricity revenue	69 106	79 625	94 022	100 124	98 026	98 026	105 057	112 821	121 159
Service charges - water revenue	15 006	20 319	24 144	23 702	24 902	24 902	27 556	29 339	31 530
Service charges - sanitation revenue	11 543	13 503	16 802	18 777	18 777	18 777	19 109	20 542	22 083
Service charges - refuse revenue	9 781	11 034	12 173	12 835	13 235	13 235	14 333	15 408	16 564
Service charges - other	12 786	12 854	5 231	5 967	5 967	5 967	6 394	6 853	7 368
Rental of facilities and equipment	3 585	3 864	3 888	4 124	4 147	4 147	3 698	3 975	4 195
Interest earned - external investments	3 967	3 614	2 981	2 520	2 520	2 520	2 580	2 615	2 640
Interest earned - outstanding debtors	627	772	617	725	725	725	785	841	900
Dividends received									
Fines	2 633	2 891	3 166	2 637	2 637	2 637	4 316	4 533	4 760
Licences and permits	294	210	290	296	296	296	307	333	361
Agency services	1 221	1 314	1 468	1 320	1 320	1 320	1 521	1 521	1 521
Transfers recognised - operational	48 713	58 184	54 855	37 892	46 185	46 185	51 637	53 875	53 793
Other revenue	14 063	3 056	3 727	2 689	2 665	2 665	3 114	3 312	3 524
Gains on disposal of PPE	3 223	666	(3 009)	1 000	1 000	1 000	5 000	5 000	5 000
Total Revenue (excluding capital transfers and contributions)	239 615	259 235	271 628	270 799	278 592	278 592	308 082	328 855	350 084

Revenue principles accepted by the Budget Committee and used in finalizing the final budget

Council's budget guidelines stipulated that rates and service tariffs have to increase by more than CPI. After the compilation of the draft budget the budget committee recommended that the revenue of rates increase by 10% and that of service tariffs by 7.5% for the 2014/2015 financial year.

Proposed tariff increases over the medium term

Description	2014/15 Medium Term Revenue & Expenditure Framework		
	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Property rates	14-42%	8.0%	8.0%
Electricity (Average)	7.1%	7.5%	7.5%
Water	8.5%	7.5%	7.5%
Sanitation revenue	7.5%	7.5%	7.5%
Refuse revenue	7.5%	7.5%	7.5%

Table A4: Percentage growth in revenue by main revenue source – (NT – supporting tables)

R thousand	2014/15 Medium Term Revenue & Expenditure Framework					
	Budget Year 2014/15	% share	Budget Year +1 2015/16	% share	Budget Year +2 2016/17	% share
Revenue By Source						
Property rates	62,412	20.3%	67,605	20.6%	74,391	21.2%
Property rates - penalties & collection charges	262	0.1%	281	0.1%	295	0.1%
Service charges - electricity revenue	105,057	34.1%	112,821	34.3%	121,159	34.6%
Service charges - water revenue	27,556	8.9%	29,339	8.9%	31,530	9.0%
Service charges - sanitation revenue	19,109	6.2%	20,542	6.2%	22,083	6.3%
Service charges - refuse revenue	14,333	4.7%	15,408	4.7%	16,564	4.7%
Service charges - other	6,394	2.1%	6,853	2.1%	7,368	2.1%
Rental of facilities and equipment	3,698	1.2%	3,975	1.2%	4,195	1.2%
Interest earned - external investments	2,580	0.8%	2,615	0.8%	2,640	0.8%
Interest earned - outstanding debtors	785	0.3%	841	0.3%	900	0.3%
Dividends received						
Fines	4,316	1.4%	4,533	1.4%	4,760	1.4%
Licences and permits	307	0.1%	333	0.1%	361	0.1%
Agency services	1,521	0.5%	1,521	0.5%	1,521	0.4%
Transfers recognised - operational	51,637	16.8%	53,875	16.4%	53,793	15.4%
Other revenue	3,114	1.0%	3,312	1.0%	3,524	1.0%
Gains on disposal of PPE	5,000	1.6%	5,000	1.5%	5,000	1.4%
Total Revenue (excluding capital transfers and contributions)	308,082	100%	328,855	100%	350,084	100%
Total Revenue from rates and Service charges	234,862	76.2%	252,569	76.8%	273,094	78.0%

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

In the table above it can be seen that revenue generated from rates and service charges forms a significant percentage of the revenue basket of the Municipality. Rates and service charge revenues comprise more than two thirds of the total revenue mix. In the 2014/15 financial year, revenue from rates and service charges totals to a budget of R234,862, million which is 76,2% of the total revenue budget, excluding capital transfers and contributions. This increases to R252,569 million and R273,094 million in the respective financial years of the MTREF. The two outer MTREF years show a slight increase in the percentage share of rates and service charges at 76, 8% and 78.0 % respectively.

Operating grants and transfers totals R51,637 million in the 2014/15 financial year and increases to R53,875 million by 2015/16 and R53,793 million in the 2016/17 financial year. The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

Table SA18: Operating Transfers and Grant Receipts (NT – supporting tables)

WC042 Hessequa - Supporting Table SA18 Transfers and grant receipts

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	30 046	26 838	28 572	31 010	31 258	31 258	43 382	40 561	38 469
Local Government Equitable Share	21 258	23 227	26 522	28 189	28 189	28 189	29 993	31 423	33 060
Finance Management	1 187	1 157	1 250	1 300	1 258	1 258	1 333	1 377	1 552
Municipal Systems Improvement	404	730	800	890	890	890	819	848	893
Dme / Mig Admin Staff Member	7 196	–	–	–	–	–	3 509	3 509	–
Integrated National Electrification Programme	–	101	–	–	–	–	–	1 754	1 754
Epwp Incentive	–	–	–	–	130	130	335	–	–
Mig 5% Administration Portion Of Mig	–	1 623	–	631	631	631	650	671	691
MIG Operating Expenditure	–	–	–	–	160	160	–	–	–
Vat On National Conditional Operating Grants	–	–	–	–	–	–	–	–	–
Vat On Operating Grants National	–	–	–	–	–	–	723	979	519
Flood Disaster Relief (National)	–	–	–	–	–	–	6 021	–	–
Provincial Government:	17 840	29 128	24 954	6 602	14 101	14 101	7 608	13 116	15 112
Health Subsidy	–	–	–	–	–	–	–	–	–
Housing	17 015	26 485	20 905	2 020	8 825	8 825	1 721	7 084	8 718
Sport And Recreation	–	–	–	–	218	218	–	–	–
Flood Disaster, Prov: Road, Maint, Cdw, Libraries, L	–	–	626	–	–	–	–	–	–
Flood Disaster Fund	–	–	–	–	–	–	–	–	–
Dept Of Transport - Main Road Maintenance	300	106	–	249	–	–	78	–	–
Public Transport and Systems	–	370	–	–	–	–	–	–	–
Cdw Support Grant	50	–	–	–	–	–	–	–	–
Library Extended Staff Levels Grant (Conditional Gr	475	560	616	724	724	724	1 205	1 277	1 354
Library Personnel Expenditure Grant (Vulnerable M	–	1 607	2 808	3 609	3 609	3 609	4 441	4 755	5 040
Pgwc: Financial Management Support Grant	–	–	–	–	400	400	–	–	–
Pgwc: Risk Management / Internal Audit	–	–	–	–	200	200	–	–	–
Pgwc: Performance Management System	–	–	–	–	125	125	–	–	–
Vat On Operating Grants Provincial	–	–	–	–	–	–	–	–	–
Pgwc: Tariff Structure Investigation	–	–	–	–	–	–	163	–	–
District Municipality:	184	–	–	–	–	–	–	–	–
Eden	–	–	–	–	–	–	–	–	–
Housing Consumer Education	–	–	–	–	–	–	–	–	–
Eden District Municipality	184	–	–	–	–	–	–	–	–
Other grant providers:	643	320	740	280	825	825	646	198	211
Seta/Disaster Relief/ Trade Union	643	320	394	280	480	480	569	198	211
Other: Asla	–	–	345	–	345	345	–	–	–
Other:Lotto	–	–	–	–	–	–	77	–	–
Total Operating Transfers and Grants	48 713	56 286	54 266	37 892	46 185	46 185	51 637	53 875	53 793

1.4.1 ELECTRICITY TARIFFS

The draft operational budget for the 2014/2015 financial year makes provision for the following electricity tariff increases from 1 July 2014:

- ❖ Eskom tariff increase in respect of purchase of electricity (NERSA) : 8.06%
- ❖ Municipal electricity tariff increases – (average) : 7.1%

NERSA has sent a draft approval letter to the municipality. There are various basic fee charges that will not be approved for 2014/15. The draft approval arrived on 20 March 2014 and it was too late to be incorporated in the draft budget. The financial implication on the budget was R343 000. The rates tariffs were increased in the final budget to recover this amount. The draft approval is attached to the tariffs – Annexure A.

The municipality implemented a four block inclining block tariff structure (IBT) for domestic consumers three years ago, which continues for 2014/2015. During 2013/2014 the tariff for domestic high (non-indigent) consumers was restructured in accordance with NERSA's requirements by the introduction of a fixed charge and the energy charges were reduced. NERSA has indicated in an e-mail dated 13 January 2014 that this structure will still be considered, although some structures varies slightly from the latest NERSA structures which contains two blocks, i.e.

Block 1: 0 – 350kwh and

Block 2: >350kwh and a basic charge

NERSA is in the process of consulting with municipalities regarding the rationalisation of electricity tariffs within the distribution industry to find the most appropriate structures. In view hereof, it is proposed that the municipality's present structure be retained and not be changed until NERSA has finalised their consultation process, and provided clear guidance on the way forward.

(The NERSA upper limits used in the graphs below for comparison purposes, do not include a basic fee)

The following is important with reference to the abovementioned tariff increases:

Indigent Tariff

- The first 50 units per 30 day period in respect of indigent households will still be free of charge.
- The increase on Block 2 (consumption 51 – 350 kWh) for indigent to be 6.55%
- The amount for 350 kWh will increase from R261.00 to R278.10p.m. (R17.10)

Small consumers

This category has been implemented during 2013/14 per Council resolution, but was not part of that years' budget process. In the draft budget and draft tariff policy for 2014/15 (item 9.3) provision has been made for these consumers, and the criteria are as follows:

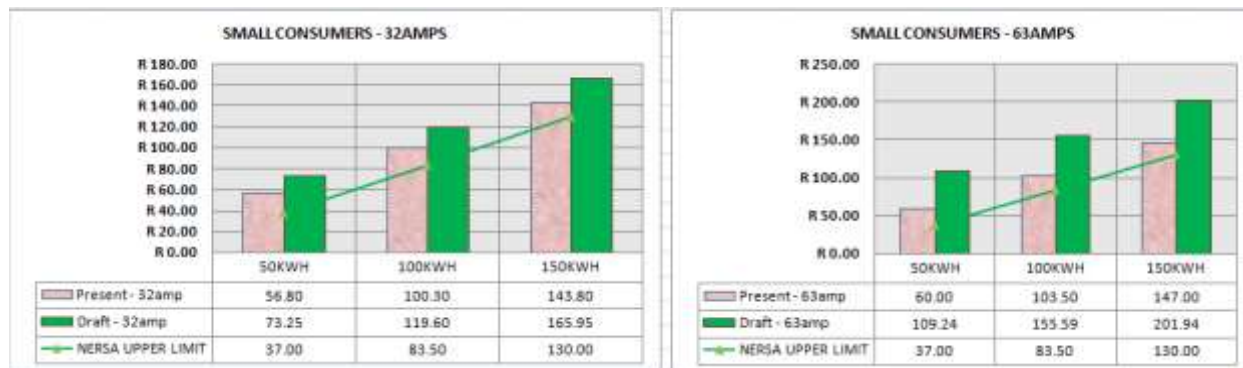
- a) electricity units must be purchased on a monthly basis
- b) The consumption from 1 January to 31 December of each calendar year will be used to identify small consumers
- c) Purchases cannot exceed 150kwh per month
- d) The applicable tariff will apply for the whole of the budget year, and will be reviewed annually during the budget process
- e) 50% of the basic tariff in respect of all ampere sizes will be paid as applicable to normal consumers
- f) The circuit breakers of households who fall within this category and has low electricity consumption will be downgraded free of charge to bring relief on tariffs. (Owners will have to apply for this, and must ensure that their household/s can function with the downgraded circuit breaker)

The current application of these consumers entails 8 different tariffs. These tariffs were not in the original NERSA application. The provisional approval from NERSA reads: "The energy Regulator further directs as follows: the municipality has a lot of tariffs, it must devise an effective strategy to reduce the quantity of its tariffs to a reasonable number" The tariffs for small consumers have been scaled down to 3 namely-one basic tariff per circuit breaker (30, 40 and 60 ampere) This has resulted in certain circuit breaker categories having high increases from the previous year. According to the electrical engineer who helped Council with the compilation of the tariffs, consumers using less than 150kwh per month should not need a circuit breaker bigger than 32 ampere. It is recommended that consumers falling into this category and still have a circuit breaker >32 ampere can apply to downgrade at no extra cost. Consumers must ensure that their households will function on the lower circuit breaker.

The following graph shows that 32 ampere circuit breakers using 50kwh per month will increase by R16.45 p.m and 60 ampere circuit breakers using 50kwh p.m will increase by R49.24 p.m.

(The downgrading of circuit breakers will have to be considered by consumers)

(NERSA's provisional approval, approves these tariffs)



Pre-paid and Conventional Meters - 63 Amp – (non-indigent)

The following table sets out a 63 amp pre-paid versus a conventional meter as per NERSA draft approval tables

COMPARISON PRE-PAID 63AMPS/CONVENTIONAL 63AMPS								
kWh	Pre-paid - Present 63 amp	Conventional - Present 63amp	Pre-paid - Draft 63 amp	Conventional - Draft 63amp	% Increase Pre-Paid	% Increase Conventional	Pre-Paid Draft Approval - NERSA	
1	125.41	312.70	135.88	321.74	8.35%	2.89%	8.57	
50	159.71	347.00	172.09	357.95	7.75%	3.16%	7.93	
100	203.21	390.50	218.44	404.30	7.50%	3.53%	7.63	
150	246.71	434.00	264.79	450.65	7.33%	3.84%	7.44	
200	290.21	477.50	311.14	497.00	7.21%	4.08%	7.31	
250	333.71	521.00	357.49	543.35	7.13%	4.29%	7.21	
300	377.21	564.50	403.84	589.70	7.06%	4.46%	7.13	
350	420.71	608.00	450.19	636.05	7.01%	4.61%	7.07	
400	478.71	666.00	512.49	698.35	7.06%	4.86%	7.12	
450	536.71	724.00	574.79	760.65	7.10%	5.06%	7.15	
500	594.71	782.00	637.09	822.95	7.13%	5.24%	7.17	
550	652.71	840.00	699.39	885.25	7.15%	5.39%	7.19	
600	710.71	898.00	761.69	947.55	7.17%	5.52%	7.21	
650	779.21	966.50	835.24	1021.10	7.19%	5.65%	7.23	
700	847.71	1035.00	908.79	1094.65	7.21%	5.76%	7.24	
750	916.21	1103.50	982.34	1168.20	7.22%	5.86%	7.25	
800	984.71	1172.00	1055.89	1241.75	7.23%	5.95%	7.26	
850	1053.21	1240.50	1129.44	1315.30	7.24%	6.03%	7.26	
900	1121.71	1309.00	1202.99	1388.85	7.25%	6.10%	7.27	
950	1190.21	1377.50	1276.54	1462.40	7.25%	6.16%	7.28	
1000	1258.71	1446.00	1350.09	1535.95	7.26%	6.22%	7.28	
1050	1327.21	1514.50	1423.64	1609.50	7.27%	6.27%	7.29	
1100	1395.71	1583.00	1497.19	1683.05	7.27%	6.32%	7.29	
1150	1464.21	1651.50	1570.74	1756.60	7.28%	6.36%	7.29	
1200	1532.71	1720.00	1644.29	1830.15	7.28%	6.40%	7.30	
1250	1601.21	1788.50	1717.84	1903.70	7.28%	6.44%	7.30	
1300	1669.71	1857.00	1791.39	1977.25	7.29%	6.48%	7.30	
1350	1738.21	1925.50	1864.94	2050.80	7.29%	6.51%	7.31	
1400	1806.71	1994.00	1938.49	2124.35	7.29%	6.54%	7.31	
1450	1875.21	2062.50	2012.04	2197.90	7.30%	6.56%	7.31	
1500	1943.71	2131.00	2085.59	2271.45	7.30%	6.59%	7.31	
1550	2012.21	2199.50	2159.14	2345.00	7.30%	6.62%	7.32	
1600	2080.71	2268.00	2232.69	2418.55	7.30%	6.64%	7.32	
1650	2149.21	2336.50	2306.24	2492.10	7.31%	6.66%	7.32	
1700	2217.71	2405.00	2379.79	2565.65	7.31%	6.68%	7.32	
1750	2286.21	2473.50	2453.34	2639.20	7.31%	6.70%	7.32	
1800	2354.71	2542.00	2526.89	2712.75	7.31%	6.72%	7.32	
1850	2423.21	2610.50	2600.44	2786.30	7.31%	6.73%	7.33	
1900	2491.71	2679.00	2673.99	2859.85	7.32%	6.75%	7.33	
1950	2560.21	2747.50	2747.54	2933.40	7.32%	6.77%	7.33	
2000	2628.71	2816.00	2821.09	3006.95	7.32%	6.78%	7.33	

Commercial: Pre-paid and Conventional Meters - 63 Amp

In the following table, the increase of prepaid as well as conventional 3 phase meters is reflected. On the far right the increase in conventional meters takes into consideration the provisional NERSA approval.

COMMERCIAL THREE PHASE: COMPARISON PRE-PAID 63AMPS/CONVENTIONAL 63AMPS								
kWh	NERSA upper	Pre-paid - Present 63 amp	Conventional - Present 63amp	Pre-paid - Draft 63 amp	Conventional - Draft 63amp	% Increase Pre-Paid	% Increase Conventional	Conventional Draft Approval - NERSA
1	1.55	418.57	1044.97	505.70	1105.45	20.82%	5.79%	5.79
50	77.50	466.10	1092.50	557.15	1156.90	19.53%	5.89%	5.79
100	155.00	514.60	1141.00	609.65	1209.40	18.47%	5.99%	5.79
150	232.50	563.10	1189.50	662.15	1261.90	17.59%	6.09%	5.79
200	310.00	611.60	1238.00	714.65	1314.40	16.85%	6.17%	5.79
250	387.50	660.10	1286.50	767.15	1366.90	16.22%	6.25%	5.79
300	465.00	708.60	1335.00	819.65	1419.40	15.67%	6.32%	5.79
350	542.50	757.10	1383.50	872.15	1471.90	15.20%	6.39%	5.79
400	620.00	805.60	1432.00	924.65	1524.40	14.78%	6.45%	5.79
450	697.50	854.10	1480.50	977.15	1576.90	14.41%	6.51%	5.79
500	775.00	902.60	1529.00	1029.65	1629.40	14.08%	6.57%	5.79
550	852.50	951.10	1577.50	1082.15	1681.90	13.78%	6.62%	5.79
600	930.00	999.60	1626.00	1134.65	1734.40	13.51%	6.67%	5.79
650	1007.50	1048.10	1674.50	1187.15	1786.90	13.27%	6.71%	5.79
700	1085.00	1096.60	1723.00	1239.65	1839.40	13.04%	6.76%	5.79
750	1162.50	1145.10	1771.50	1292.15	1891.90	12.84%	6.80%	5.79
800	1240.00	1193.60	1820.00	1344.65	1944.40	12.65%	6.84%	5.79
850	1317.50	1242.10	1868.50	1397.15	1996.90	12.48%	6.87%	5.79
900	1395.00	1290.60	1917.00	1449.65	2049.40	12.32%	6.91%	5.79
950	1472.50	1339.10	1965.50	1502.15	2101.90	12.18%	6.94%	5.79
1000	1550.00	1387.60	2014.00	1554.65	2154.40	12.04%	6.97%	5.79
1050	1627.50	1436.10	2062.50	1607.15	2206.90	11.91%	7.00%	5.79
1100	1705.00	1484.60	2111.00	1659.65	2259.40	11.79%	7.03%	5.79
1150	1782.50	1533.10	2159.50	1712.15	2311.90	11.68%	7.06%	5.79
1200	1860.00	1581.60	2208.00	1764.65	2364.40	11.57%	7.08%	5.79
1250	1937.50	1630.10	2256.50	1817.15	2416.90	11.47%	7.11%	5.79
1300	2015.00	1678.60	2305.00	1869.65	2469.40	11.38%	7.13%	5.79
1350	2092.50	1727.10	2353.50	1922.15	2521.90	11.29%	7.16%	5.79
1400	2170.00	1775.60	2402.00	1974.65	2574.40	11.21%	7.18%	5.79
1450	2247.50	1824.10	2450.50	2027.15	2626.90	11.13%	7.20%	5.79
1500	2325.00	1872.60	2499.00	2079.65	2679.40	11.06%	7.22%	5.79
1550	2402.50	1921.10	2547.50	2132.15	2731.90	10.99%	7.24%	5.79
1600	2480.00	1969.60	2596.00	2184.65	2784.40	10.92%	7.26%	5.79
1650	2557.50	2018.10	2644.50	2237.15	2836.90	10.85%	7.28%	5.79
1700	2635.00	2066.60	2693.00	2289.65	2889.40	10.79%	7.29%	5.79
1750	2712.50	2115.10	2741.50	2342.15	2941.90	10.73%	7.31%	5.79
1800	2790.00	2163.60	2790.00	2394.65	2994.40	10.68%	7.33%	5.79
1850	2867.50	2212.10	2838.50	2447.15	3046.90	10.63%	7.34%	5.79
1900	2945.00	2260.60	2887.00	2499.65	3099.40	10.57%	7.36%	5.79
1950	3022.50	2309.10	2935.50	2552.15	3151.90	10.53%	7.37%	5.79
2000	3100.00	2357.60	2984.00	2604.65	3204.40	10.48%	7.39%	5.79

Commercial: Bulk Consumers 71KVA – 500KVA

- Basic charge of R2 368.00 p.m. unchanged
- Demand charge increase from R125.90 to R140 .00p.m. (11.2%)
- Energy charge increase from 53.70c to 57.40c per kWh (6.90%)

NEW TARIFF

The following new tariff was introduced in the draft budget:

1. Electricity – small consumers

Electricity tariffs 2014/2015

Consumer		Current Tariff 2013/2014 per kWH (excl. vat)	Proposed Tariff 2014/2015 per kWH (excl. vat)	% Increase
1.	Domestic - Conventional Meters			
	0 - 50 kWH	0.7000	0.7390	5.57%
	51 - 350 kWH	0.8700	0.9270	6.55%
	351 - 600 kWH	1.1600	1.2460	7.41%
	> 600 kWH	1.3700	1.4710	7.37%
	Basic Charges - 60 amp	312.00 pm	321.00 pm	2.88%
2.	Domestic - Pre-paid Meters (Indigent)			
	0 - 50 kWH	free	free	
	51 - 350 kWH	0.8700	0.9270	6.55%
	351 - 600 kWH	1.1600	1.2460	7.41%
	> 600 kWH	1.3700	1.4710	7.37%
	Basic Charges - 60 amp	Nil	Nil	
3	Domestic - Small Users - Pre-paid Meters			
	0 - 50 kWH	0.7000	0.7390	5.57%
	51 - 350 kWH	0.8700	0.9270	6.55%
	351 - 600 kWH	1.1600	1.2460	7.41%
	> 600 kWH	1.3700	1.4710	7.37%
	Basic Charges - 60 amp	25.00 pm	72.29 pm	189.16%
4	Domestic - Pre-paid Meters			
	0 - 50 kWH	0.7000	0.7390	5.57%
	51 - 350 kWH	0.8700	0.9270	6.55%
	351 - 600 kWH	1.1600	1.2460	7.41%
	> 600 kWH	1.3700	1.4710	7.37%
	Basic Charges - 60 amp	124.80 pm	135.10 pm	8.30%
5.	Business - Conventional Meters			
	Energy consumption per kWH	0.9700	1.0500	8.25%
	Basic Charges - 60 amp	360.00 pm	386.40 pm	7.33%
6.	Business - Pre-paid Meters			
	Energy consumption per kWH	0.9700	1.0500	8.25%
	Basic Charges - 60 amp	144.00 pm	174.46 pm	21.15%
7.	Business - Bulk Consumers			
	Energy consumption per kWH	0.5370	0.5740	6.89%

Revenue and Expenditure in respect of Electricity Department

ELECTRICITY		
(excl. capital grant)	Adj Budget 2013/14	Budget 2014/15
Total Electricity Revenue	105,950,647	116,942,530
Total Electricity Expenditure	97,412,810	109,252,127
NETT PROFIT / (LOSS)	8,537,837	7,690,403
Percentage Gross Profit	8.76%	7.04%

As can be seen from the above figures, the electricity department reflects a surplus in 2013/14 of R8 537 837 (8.76%) and a surplus in the 2014/2015 budget of R7 690 403 (7.04%).

It is thus clear from the above that there is a considerable decrease in the net profit on electricity which illustrates that the dependency on electricity tariffs to balance the budget has declined.

1.4.2 WATER TARIFFS

It is recommended that the water tariffs, i.e. the basic charges and consumption tariffs be increased by 8.5% from 1 July 2014. Council is also referred to the tariffs in periods of drought which is also shown in Annexure A. The tariff structure of the 2014/15 financial year has not been changed. The structure is designed to charge higher levels of consumption at a higher rate.

Proposed Water tariffs

The following table shows the impact of the proposed increases in water tariffs on the water charges for domestic and other consumers:

WATER TARIFFS			
CATEGORY	Current Tariff 2013/2014 Rand per kl (excl. vat)	Proposed Tariff 2014/2015 Rand per kl (excl. vat)	% Increase
<u>Residential</u>			
Water consumption: 1 - 15 kl	4.60	4.95	7.61%
Water consumption: 16 - 30 kl	5.20	5.65	8.65%
Water consumption: 31 - 40 kl	5.70	6.15	7.89%
Water consumption: 41 - 50 kl	6.90	7.45	7.97%
Water consumption: 51 - 70 kl	8.10	8.75	8.02%
Water consumption: > 70 kl	9.80	10.60	8.16%
<u>Old Age Homes / Schools</u>			
Water consumption: 1 - 70 kl	4.00	4.35	8.75%
Water consumption: 71 - 90 kl	4.60	4.95	7.61%
Water consumption: > 90 kl	5.70	6.10	7.02%

The revenue and expenditure for the Water Department

WATER		
(excl. capital grant)	Adj Budget 2013/14	Budget 2014/15
Total Water Revenue	26,805,264	30,259,597
Total Water Expenditure	22,059,024	23,250,546
NETT PROFIT / (LOSS)	4,746,240	7,009,051
Percentage Gross Profit	21.52%	30.15%

As can be seen from the above figures, the water department reflects a surplus in 2013/14 of R4 746 240 (21.52%) and a surplus in the 2014/2015 budget of R7 009 051 (30.15%). This service is as a trading service and has to show a surplus. Water consumption trends are still very volatile and it was difficult to project future water consumption patterns. This is a risk as far as income in the 2014/2015 budget concerned.

1.4.3 REFUSE REMOVAL TARIFFS

The service is categorised as an economic service, which means that it has to pay for itself from service fees. It is recommended that the refuse removal tariffs be increased by 7.5% from 1 July 2014.

The revenue and expenditure for the Refuse Department

REFUSE		
(excl. capital grant)	Adj Budget 2013/14	Budget 2014/15
Total Refuse Revenue	13,430,549	14,560,168
Total Refuse Expenditure	12,520,548	12,740,349
NETT PROFIT / (LOSS)	910,001	1,819,819
Percentage Gross Profit	7.27%	14.28%

This net surplus shows an increase from 2013/14 of R910 001 (7.27%) to R1 819 819(14.28%) in 2014/15.

The following table shows the impact of the proposed increases in refuse tariffs on the refuse charges for domestic and other consumers:

Comparison between current waste removal fees and increases

		Tariff - 2013/2014 (excl. vat)	Tariff - 2014/2015 (excl. vat)	% Increase
REFUSE REMOVALS	PER UNIT			
Domestic Households	Per month	R 75.00	R 81.00	8.00%
Business/Commercial/Industrial				
Maximum of two removals per week	Per month	R 170.00	R 183.00	7.65%
Bulk - Business/Commercial Industrial				
Maximum of three removals per week	Per month	R 376.00	R 404.00	7.45%
Bulk - Business/Commercial Industrial				
Maximum of four to seven removals per week	Per month	R 754.00	R 811.00	7.56%

1.4.4 SEWERAGE FEES

The service is an economic service, which means that it has to pay for itself from service fees. It is recommended that the refuse removal tariffs be increased by 7.5% from 1 July 2014.

Revenue and expenditure for the Sewerage Department

SEWERAGE		
(excl. capital grant)	Adj Budget 2013/14	Budget 2014/15
Total Sewerage Revenue	19,061,768	19,795,852
Total Sewerage Expenditure	17,506,395	19,536,254
NETT PROFIT / (LOSS)	1,555,373	259,598
Percentage Gross Profit	8.88%	1.33%

The net surplus shows a decrease from 2013/14 of R1 555 373(8.88%) to R 259 598 (1.33%) in 2014/15.

Sewerage Tariffs

SEWERAGE		Unit	Tariff - 2013/2014 (excl. vat)	Tariff - 2014/2015 (excl. vat)	% Increase
Availability Fees - Empty Stands					
All Empty Stands - Sewerage Network	Per erf p/y		R 1 196.00	R 1 286.00	7.53%
All Empty Stands - Septic Tanks	Per erf p/y		R 596.00	R 641.00	7.55%
Basic Per Connections					
20 mm water connection	Per month		R 100.00	R 108.00	8.00%
20 mm water connection - 15% rebate	Per month		R 100.00	R 108.00	8.00%
25 mm water connection	Per month		R 127.00	R 137.00	7.87%
32 mm water connection	Per month		R 178.00	R 191.00	7.30%
40 mm water connection	Per month		R 249.00	R 268.00	7.63%
50 mm water connection	Per month		R 362.00	R 389.00	7.46%
80 mm water connection	Per month		R 846.00	R 909.00	7.45%
Basic Per Connections - Septic Tanks					
Basic - All Septic Tank Consumers	Per erf p/m		R 49.00	R 53.00	8.16%
Basic - Septic Tank Consumers - 15% rebate	Per erf p/m		R 49.00	R 53.00	8.16%
Conservancy / Septic Tanks - Withdrawals					
Tariff - withdrawal - All consumers	Per withdrawal		R 175.00	R 188.00	7.43%
After hours	Per withdrawal		R 351.00	R 400.00	13.96%

1.4.5 PROPERTY RATES

Property rates cover the cost of the provision of general services. Determining an effective property rate tariff is therefore an integral part of the municipality's budgeting process.

National Treasury's MFMA Circular No. 51 deals inter alia, with the implementation of the Municipal Property Rates Act, and with the regulations issued by the Department of Co-

operative Governance. These regulations came into effect on 1 July 2009 and prescribe the rate ratio for public service infrastructure and agricultural properties relative to residential properties to be 0, 25:1.

The following amendments to the draft property rates policy are highlighted:

10% rebate on property rates for privately owned towns will not be applicable as from 1 July 2014

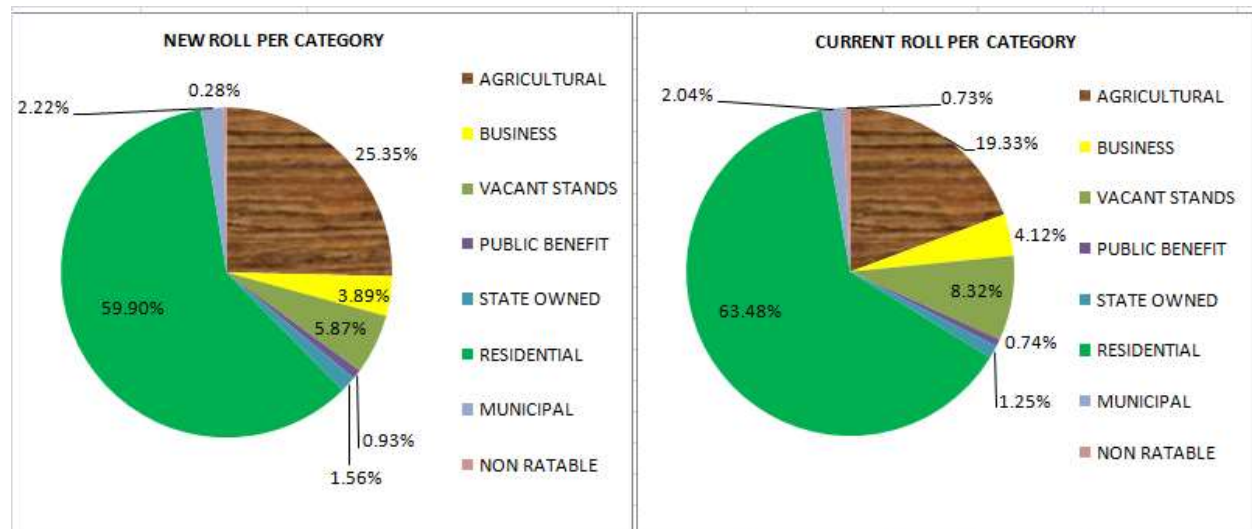
Council will implement the new valuation roll on 1 July 2014. The uncertainty of the roll was taken into consideration since more than 2,000 objections were received. The objection period has closed, and the results of the objections should be available by the end of May 2014. The impact on tariffs can fluctuate and will have to provide for Board of Appeal decisions which will be made during 2014/15. The following table reflects:

- Old valuation roll
- New valuation roll
- Current tariff
- Expected revenue 2013/14
- Revenue from new roll based on current tariffs
- Proposed draft 2014/15 tariffs
- Percentage increase per category

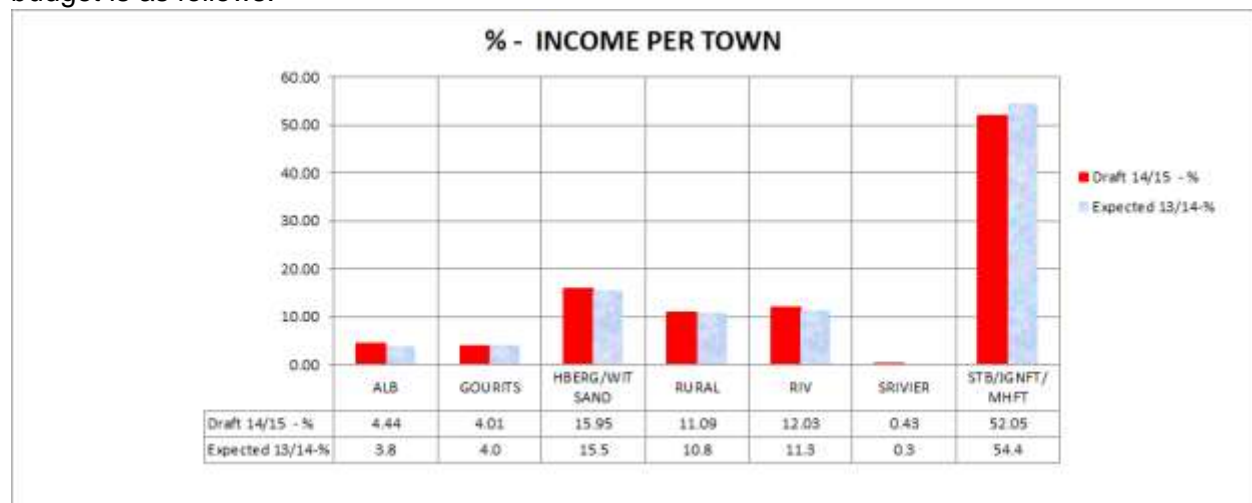
	Old Roll	New Roll	Current Tariff	Expected 13/14	New Roll calculated with current tariffs	Tariffs Draft Budget 14/15	Draft Budget Income - new tariffs	Tariff Increase
Residential	8,211,539,180	8,030,907,250	0.004973	40,835,984	39,937,702	0.005669	45,528,980	14
Vacant	1,252,122,950	819,958,100	0.006957	8,711,019	5,704,449	0.009879	8,090,481	42
Business	479,448,470	537,636,800	0.005090	2,440,393	2,736,571	0.005803	3,119,691	14
Farm Properties	2,981,724,907	3,536,165,500	0.001243	3,706,284	4,395,454	0.001417	5,010,817	14
Farm Properties - Business	72,187,500	4,520,000	0.005090	367,434	23,007	0.005803	26,228	14
Farm Properties - Lifestyle	442,617,500	325,067,000	0.004973	2,201,137	1,616,558	0.005669	1,842,876	14
Municipal/Non Ratable	386,744,050	347,435,480	0.000000	0	0	0.000000	99	0
Public Benefit	105,770,000	130,167,800	0.000000	0	0	0.000000	0	0
Government	176,791,000	217,768,900	0.010417	1,841,632	2,268,499	0.012500	2,722,111	20
	14,108,945,557	13,949,626,830		60,103,884	56,682,239		66,341,283	

Valuation Roll

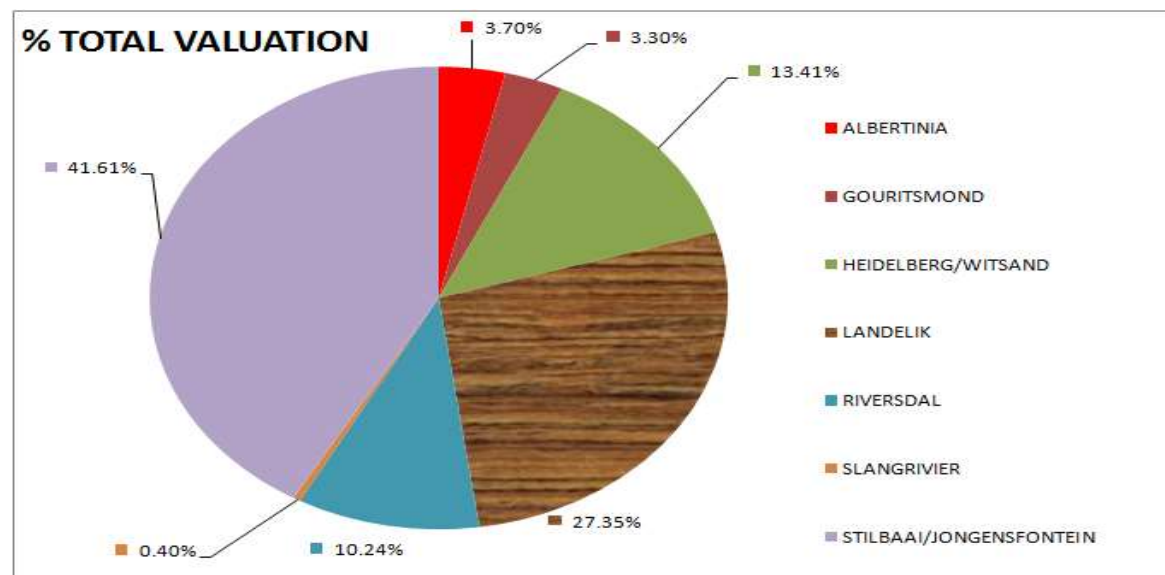
It can be seen from the above table that the new valuation roll will generate 6% less revenue than the old roll. This results in tariffs increasing much higher than the CPI. The following table reflects the percentage represented by the various categories of the new as well as the old roll. Residential properties represent approximately 60% of the roll, and commercial properties 4%. The value of vacant properties, which has a much higher tariff than residential properties, has decreased by approximately 2.5% (Valuations of vacant properties have decreased by approximately 34%)



The % revenue from the various towns for the current year as well as for the 2014/15 draft budget is as follows:



The value of the valuation roll is divided as follows between the towns:



PROPOSED TARIFFS FOR 2014/15

Council does not levy a building clause rate on vacant properties, and the tariff must be designed to encourage building which will result in an increase in the tax base. The valuation of vacant properties has decreased dramatically, and the 42% increase in tariffs will still reflect a drop in the quantum of accounts especially in respect of coastal towns.

The increase in the commercial property rate has been limited to the 14% applicable to residential properties. This is because of the weak economic climate.

Tariffs pertaining to State owned properties have been increased by 20%. Revenue generated from State property may change dramatically over the next year or two as a result of the Property Rates Act of 2004 Amendment Bill, providing for no levies on certain State properties.

Proposed Rebates 2014/15

- R50,000 valuation rebate
- The Municipality awards a 100 per cent grant-in-aid on the assessment rates of ratable properties of certain classes such as registered welfare organizations etc. The owner of such a property must apply to the Chief Financial Officer in the prescribed format for such a grant.
- 10% rebate on commercial and residential properties in rural areas (residential calculated after the deduction of the valuation rebate)

Pensioners rebate

Income between R0 – R3, 000 per month = 25%

Income between R3, 001 – R8, 000 per month = 15%

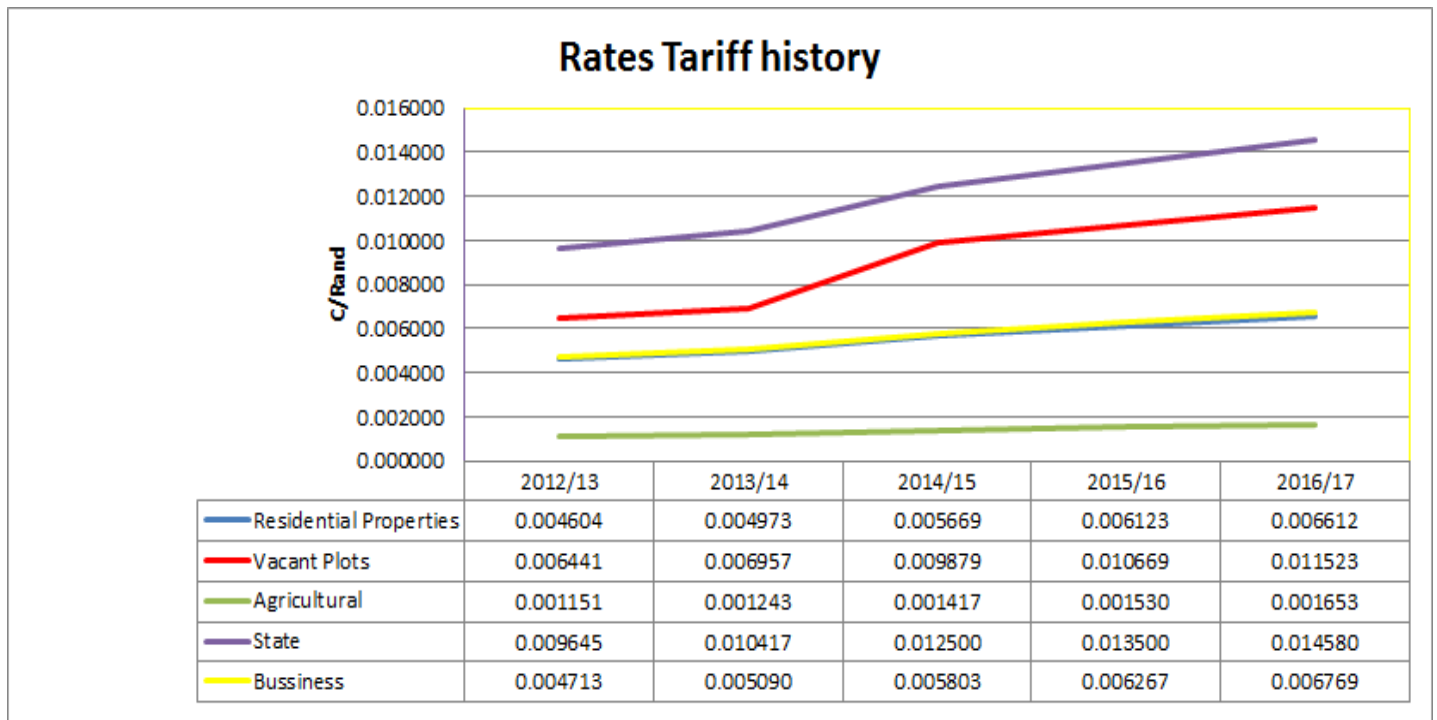
Additional to the above on the balance of property rates

a) 60 to 70 years old = 25%

b) 76 to 85 years old = 35%

c) 86 and older = 40%

The following graph shows the rates history for the last 5 years;



The former tariffs as applied to accounts, is reflected in the following table.

WC042 Hessequa - Supporting Table SA14 Household bills							
Description	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15 % incr.	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Rand/cent							
Monthly Account for							
Rates and services charges:							
Property rates	269.32	269.32	269.32	14.0%	307.07	331.50	358.04
Electricity : Basic levy	312.00	312.00	312.00	15.8%	321.00	345.08	370.96
Electricity : Consumption	1,134.00	1,134.00	1,134.00	7.3%	1,214.95	1,306.07	1,403.80
Water: Basic levy	83.00	83.00	83.00	8.5%	90.00	96.75	104.01
Water: Consumption	147.00	147.00	147.00	8.5%	159.00	170.85	183.75
Sanitation	100.00	100.00	100.00	7.5%	108.00	116.10	124.81
Refuse removal	75.00	75.00	75.00	7.5%	81.00	87.08	93.61
Other				—			
sub-total	2,120.32	2,120.32	2,120.32	7.6%	2,281.02	2,453.43	2,638.98
VAT on Services	259.14	259.14	259.14	6.3%	276.35	297.07	319.33
Total large household bill:	2,379.46	2,379.46	2,379.46	7.5%	2,557.37	2,750.49	2,958.31
% increase/-decrease	—	—	—		7.5%	7.6%	7.6%
Monthly Account for							
Rates and services charges:							
Property rates	186.45	186.45	186.45	14.0%	212.59	229.50	247.88
Electricity : Basic levy	312.00	312.00	312.00	15.8%	321.00	345.08	370.96
Electricity : Consumption	470.00	470.00	470.00	7.3%	501.95	539.60	579.94
Water: Basic levy	83.00	83.00	83.00	8.5%	90.00	96.75	104.01
Water: Consumption	121.00	121.00	121.00	8.5%	130.75	140.50	151.10
Sanitation	100.00	100.00	100.00	7.5%	108.00	116.10	124.81
Refuse removal	75.00	75.00	75.00	7.5%	81.00	87.08	93.61
Other				—			
sub-total	1,347.45	1,347.45	1,347.45	7.3%	1,445.29	1,554.61	1,672.31
VAT on Services	162.54	162.54	162.54	6.3%	172.58	185.51	199.42
Total small household bill:	1,509.99	1,509.99	1,509.99	7.1%	1,617.87	1,740.12	1,871.73
% increase/-decrease	—	—	—		7.1%	7.6%	7.6%
Monthly Account for							
Rates and services charges:							
Property rates	103.58	103.58	103.58	13.0%	118.10	127.50	137.71
Electricity : Basic levy							
Electricity : Consumption	261.00	261.00	261.00	7.3%	278.10	298.95	321.39
Water: Basic levy	83.00	83.00	83.00	8.5%	90.00	96.75	104.01
Water: Consumption	67.40	67.40	67.40	8.5%	72.80	78.23	84.13
Sanitation	100.00	100.00	100.00	7.5%	108.00	116.10	124.81
Refuse removal	75.00	75.00	75.00	7.5%	81.00	87.08	93.61
Other				—			
sub-total	689.98	689.98	689.98	8.4%	748.00	804.61	865.66
VAT on Services	82.10	82.10	82.10	6.3%	88.19	94.80	101.91
Total small household bill:	772.08	772.08	772.08	8.3%	836.19	899.41	967.57
% increase/-decrease	—	—	—		8.3%	7.6%	7.6%

1.4.6 Caravan Parks**Revenue and Expenditure Caravan Parks**

CARAVAN PARKS	Budget 2013/14	Budget 2014/15
Total Caravan Parks Revenue	8,407,368	8,382,679
Total Caravan Parks Expenditure	10,610,487	10,154,547
NETT PROFIT / (LOSS)	-2,203,119	-1,771,868
Percentage Gross Loss	-20.76%	-17.45%

The net loss shows a small decrease from 2013/14 of R2 039 675 (20.76%) to R1 771 868 (17.45%) in 2014/15.

At a budget committee meeting it was decided in principal that additional funding (capital & operating) will be made available over the next 3 years to improve the caravan parks. Expenditure not attributable to caravan parks (life savers) was transferred to land and buildings. The improvements must ensure higher overall occupation of the camps and to increase revenue to make caravan parks profitable again.

1.5 Operating Expenditure Framework

The following table is a high level summary of the 2014/15 budget and MTREF (classified per main type of operating expenditure):

Table A4: Summary of operating expenditure by standard classification item- (NT – supporting tables)

Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Expenditure By Type									
Employee related costs	85,815	87,046	99,537	101,089	100,808	100,808	108,408	114,814	122,543
Remuneration of councillors	4,367	4,314	4,636	5,149	5,259	5,259	5,858	6,256	6,681
Debt impairment	3,393	2,912	6,105	3,275	3,275	3,275	3,056	3,270	3,499
Depreciation & asset impairment	15,598	16,792	20,232	19,511	20,862	20,862	21,795	22,458	23,043
Finance charges	5,601	7,631	9,256	8,336	8,359	8,359	8,763	11,448	13,475
Bulk purchases	44,874	55,775	62,823	68,996	68,494	68,494	75,205	81,436	88,184
Other materials									
Contracted services	3,172	3,236	4,119	4,383	4,928	4,928	5,939	6,214	6,502
Transfers and grants	–	–	–	–	–	–	–	–	–
Other expenditure	76,960	83,766	76,267	70,865	78,321	78,321	81,220	91,094	93,909
Loss on disposal of PPE	–	347	2,460	–	–	–	–	–	–
Total Expenditure	239,781	261,819	285,436	281,603	290,305	290,305	310,244	336,990	357,835

1.5.1 Expenditure by Type

Employee Related Costs

The budgeted allocation for employee related costs for the 2014/15 financial year totals R108,408 million, which is 34,9% of the total operating expenditure. Based on the Bargaining Council agreement, salary increases have been calculated into this budget at a percentage increase of 6,8 % for the 2014/15 financial year. An annual increase of 6.8% has been included in the two outer years of the MTREF. There are 25 vacant posts with a total value of R5,371,497. All of these posts will be filled at 1 July 2014. On pg. 94 and 95 is a detail list of vacant and new posts. The posts are needed for service delivery. There are 5 new posts for 2014/15. The IT post in the amount of R532 444 per annum is necessary to integrate systems as well as for crucial support in the finance department. A functional IT section is of cardinal importance for obtaining a clean audit. The library posts are subsidised at no cost to Council, and all new staff contracts must provide that the contract will only be valid while the posts are fully funded by Province.

Tourism Officials

All current personnel costs were transferred to the line item “Tourism Projects” and must be financed from the 2014/15 budget allocation.

Council Contributions

Staff must indicate during the budget process if they wish to join a medical aid fund and the contributions will only be made if it was budgeted for.

Retrenchment of CDW's and Traffic Department official

Arbitration is currently under way (result not yet known). No provision made for any cost implication in the 2014/15 budget.

Temporary Wages/Overtime

Temporary wages has been decreased by 25.4% compared to 2013/14. Contracts for this item may only be entered into if budgeted for. **Strict control must be exercised on overtime as no adjustment on this item will occur in the adjustment budget during February 2015.**

Remuneration of Councillors

The budgeted allocation for remuneration of councillors for the 2014/15 financial year is R5, 8 million; this amount is based on that of a grade 3 municipality. The grade 3 categorization was determined in 2013/14 but Council elected not to take the higher remuneration retrospectively from 1 July 2013.

Debt impairment

For the 2014/15 financial year this amount equates to R3,056 million and escalates to R3,270 million by 2015/16. While this expenditure is considered to be a non cash-flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Depreciation & Asset Impairment

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of asset rate consumption. Budget appropriations in this regard total R21,795 million for the 2014/15 financial year and equates to 7% of the total operating expenditure.

Finance Charges

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges make up 2.8% (R8,763 million) of operating expenditure. The increase in this item is low in the 2014/15 budget, because of the 2013/14 capital budget being decreased by R14m. The effect of this loan will be reflected in the 2015/2016 budget. **The impact of the external loan for the Stilbaai electricity line on the operating budget amounts to R1.9 million in 2014/15 and R2.5 million in 2015/16.**

Bulk Purchases

Bulk purchases are directly informed by the purchase of electricity from Eskom and water from Overberg Water and Korente-Vetterivier Irrigation Board. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions.

Water purchases

The increases that been provided for the draft budget are: Korente-Vetterivier Irrigation Board 8,35% and Overberg Water 9,5%. Overberg Water has given a 11% tariff increase for budgeted purposes, but has also indicated that, through a mistake of their own, the water availability charge for 2013/14 is now ± R124,000 p.m and not ± R85, 000 p.m as previously communicated. This is a 44% increase payable retrospectively from 1 July 2014. As a result the water tariffs had to be adjusted in the final budget to make provision for this increase.

Contracted Services

Contracted services consist of Life Savers, Recycling of Refuse, Fire Brigade, Cleaning & Security Services for Camps, fraud line as well as Traffic fines outsourced. The total budget for Contracted Services 2014/15 is R5,939 million which shows an increase when compared to 2013/14 adjustment budget. For the outer MTREF years the budget is R6,214 and R6,502 million.

Life Savers

Original draft budget decreases by ± R100 000 – possible shortening of service hours
Material and supplies decreases from R75 000 to R37 500 – sponsors for live saving material and equipment

Recycling of Refuse

Original draft budget decreased from R615 000 to R450 000 – service to be delivered within the budgeted amount

Fire Brigade

Original draft budget decreases by ± R500 000 – negotiate contract with Eden within the budget

Cleaning & Security services Camps

Services to be provided by local service providers

Traffic Fines (Outsourced)

All fines to be collected by new service provider SINTELL as the new contract has additional advantages (e.g. vehicles and cameras).

Table SA 1: Contracted Services – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'								2014/15 Medium Term Revenue & Expenditure Framework		
Description	2010/11	2011/12	2012/13	Current Year 2013/14				Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
R thousand										
Contracted services										
<i>Recycling Of Refuse</i>	–	–	600	600	600	600	600	450	450	450
<i>Fraud Line</i>	–	–	–	–	–	–	–	10	11	11
<i>Life Savers</i>	524	560	576	698	696	696	696	593	623	654
<i>Contracted Services Fire Brigade</i>	2,350	2,420	2,741	2,862	2,862	2,862	2,862	2,505	2,630	2,762
<i>Contracted Services</i>	298	256	202	222	222	222	222	150	158	165
<i>Cleaning & Security Services Camps</i>	–	–	–	–	547	547	547	609	640	672
<i>Traffic Fines Outsourced</i>	–	–	–	–	–	–	–	1,622	1,703	1,788
sub-total	3,172	3,236	4,119	4,383	4,928	4,928	4,928	5,939	6,214	6,502

Other Expenditure

Other expenditure comprises various line items relating to the daily operations of the municipality. The table below contains these items and their budgets. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. Growth has been limited to 3.7% for 2014/15, 12.2% for 2015/16 and 3.1% for 2016/17..

	Adj. Budget 2013/2014	2014/15	2015/16	2016/17
Debt Impairment	3 275	3 056	3 270	3 499
Contracted Services	4 927	5 939	6 214	6 502
Other Expenditure	78 321	81 220	91 094	93 909
	86 523	90 215	100 578	103 910

Collection Costs

The increased amount of about R0.5 million is to extend prepaid electricity sales to cell phones and the internet

Postage and Telephone

Each department must ensure that they operate within the budget

Printing and Stationary

Each department must ensure that they operate within the budget

Audit fees

The fees are unaffordable and increases 38.4% from the current budget

Vehicle Cost: Fuel

Difficult to budget with monthly increases. Strict control must be exercised over the use of vehicles

Table SA1: Other Expenditure by Type – (NT – supporting tables)**WC042 Hessequa - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'**

Description	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
	Adjusted Budget 2013/14	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand				
Other Expenditure By Type				
Collection costs	1,085	1,604	1,690	1,823
Contributions to 'other' provisions	—	—	—	—
Consultant fees	761	683	581	610
Audit fees	1,669	2,311	2,484	2,670
General expenses	13,167	13,384	12,779	12,961
Advertising	341	337	354	371
Asset Register	—	—	—	—
Bursaries - External	380	292	304	317
Cleansing Material	226	242	254	266
Contr: Christmas Parcels -Children	—	—	—	—
Contr: Environmental Education	610	496	496	496
Contr: Public Holiday & Festivals	264	238	250	263
Contr: Social/Domestic	380	387	387	387
Contr: Sport Projects	150	166	166	166
Development Cost	250	300	300	300
Econ Development Projects (Led)	500	525	525	525
Electricity Consumption	815	880	951	1,028
Electricity Master Planning	10	43	45	47
Fuel - Camp Hot Water	183	220	242	269
Integrated Waste Management Plan	—	—	—	—
Masterplanning Gis	—	—	—	—
Material And Supplies	788	826	859	894
Membership Fees - Salga	950	1,002	1,072	1,147
Postage And Telephone	2,647	2,769	2,929	3,087
Project Research	—	—	—	—
Protective Clothing	510	691	731	776
Recycling Of Refuse	—	—	—	—
Rent Paid	462	521	564	611
Skills Development	764	905	989	1,056
Tourism Projects	513	1,013	1,013	1,013
Training Costs	150	—	800	840
Travelling And Subsistence	918	931	957	1,170
Vehicle Monitoring System: Installation	—	—	—	—
Vehicle Costs : Fuel	4,994	4,858	5,594	6,294
Vehicle Costs: Insurance	449	527	590	648
Vehicle Costs : Licenses	294	313	371	410
Contr: Christmas Parcels - Indigents	—	80	80	80
Contr: Ha!Qua Upliftment Project	—	—	—	—
Contr: Language And Cultural Committee	—	—	—	—
Contr: Trade Union Representative	80	80	88	94
Contr: Ward Committees	—	—	—	—
Dry Cleaning	8	12	13	13
Intergrated Development Plan (Document Assen	11	13	13	13
Irrigation Water	185	203	213	224
Loose Assets - Baud (Combined Systems)	200	172	172	172
Permits (Pdp)	38	36	38	40
Refuse Bags	139	146	150	156
Vehicle Costs: Monitoring Fees	209	234	260	294
Vehicle Costs: Oil	116	263	297	333
Repairs & Maintenance	17,354	20,349	20,756	22,130
Operating Expenditure From Grants	25,752	22,868	30,422	29,582
Wireless Network	—	300	315	331
Total 'Other' Expenditure	78,321	81,220	91,094	93,909

1.5.2 Priority given to repairs and maintenance

National Treasury observed that budget appropriations for asset renewal, as part of the capital program and operational repairs and maintenance of existing asset infrastructure, is still not receiving adequate priority by municipalities, regardless of guidance supplied in previous budget circulars. Asset management is a strategic imperative for any municipality and needs to be prioritized as a spending objective in the budget of municipalities.

For the 2014/15 budgets and MTREF, municipalities must ensure they prioritize asset management and take into consideration the following:

- 1) 40% of its 2014/15 capital budget should be allocated to the renewal of existing assets.
- 2) Operational repairs and maintenance should not be less than 8 per cent of the asset value (write down value) of the municipality's Property Plant and Equipment (PPE)

The municipality is not achieving the benchmark set for repairs and maintenance but meets that of renewal of existing assets. The current allocation relating to repairs and maintenance and the renewal of existing assets is deemed to be adequate to ensure the ongoing health of the municipality's infrastructure and other assets.

<u>PPE per AFS 30/6/2013</u>			
		8%	
Land	211,730,804	0	
Buildings	39,800,502	3,184,040	
Infrastructure	280,611,975	22,448,958	
Community Assets	10,178,060	814,245	
Other	26,971,383	2,157,711	
Intangible Assets	338,890	0	
Investment Properties	40,524,999	0	
Heritage Assets	8,332,875	0	
....	618,489,488	28,604,954	
PER DRAFT BUDGET 14/15 - 72% OF THE RECOMMENDED R28 604 954			

Table A9: Repairs and maintenance per asset class – (NT- supporting tables)

Description	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
EXPENDITURE OTHER ITEMS							
Depreciation & asset impairment	20,232	19,511	20,862	20,862	21,795	22,458	23,043
Repairs and Maintenance by Asset Class	11,397	18,015	17,354	17,354	20,349	20,756	22,130
Infrastructure - Road transport	2,255	2,384	2,033	2,033	2,265	2,273	2,384
Infrastructure - Electricity	1,468	2,704	2,858	2,858	4,520	4,835	5,121
Infrastructure - Water	518	3,400	3,399	3,399	3,615	3,852	4,078
Infrastructure - Sanitation	324	1,345	1,385	1,385	1,437	1,527	1,612
Infrastructure - Other	176	183	147	147	137	143	149
Infrastructure	4,740	10,017	9,823	9,823	11,973	12,631	13,345
Community	256	131	131	131	143	151	158
Heritage assets	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–
Other assets	6,401	7,867	7,400	7,400	8,233	7,975	8,628
TOTAL EXPENDITURE OTHER ITEMS	31,629	37,526	38,217	38,217	42,144	43,214	45,173
Renewal of Existing Assets as a % of PPE	39.3%	30.7%	38.2%	38.2%	41.7%	57.5%	62.0%
Renewal of Existing Assets as a % of Total Expenditure	77.7%	77.1%	55.3%	55.3%	135.5%	159.3%	129.4%
R&M as a % of PPE	2.0%	3.0%	3.0%	3.0%	3.2%	3.1%	3.2%
Renewal and R&M as a % of PPE	4.0%	5.0%	5.0%	5.0%	7.0%	8.0%	7.0%

Table SA1: Operational repairs and maintenance (NT – supporting tables)

WC042 Hessequa - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'								
Description	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Repairs and Maintenance by Expenditure Item								
Employee related costs	–	5,101	5,101	5,101	5,101	7,074	7,559	8,039
Other materials								
Contracted Services								
Other Expenditure	11,397	12,914	12,253	12,253	12,253	13,275	13,197	14,091
Total Repairs and Maintenance Expenditure	11,397	18,015	17,354	17,354	17,354	20,349	20,756	22,130

The total allocation for repairs and maintenance for 2014/15 equates to R20,349 million. A growth of 17.3% in relation to the adjustment budget and continues to grow at 2% and 6.6% over the MTREF period. In relation to the total operating expenditure, repairs and maintenance comprises of 6.6%, 6.2% and 6.2% for the respective financial years of the MTREF.

1.5.3 Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the Municipality's Indigent Policy. The target is to register the poor. Detail relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement is contained in Table A10 (Basic Service Delivery Measurement) on page 59.

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

Specific attention was also given to the plight of indigents. With this in mind the following subsidies and rebates are recommended to Council.

SUBSIDIES TO INDIGENT HOUSEHOLDS:

CATEGORY A:

- Income per household – R3 000 p.m.
- Water – 6kl per household - free
- Electricity – 50KwH per household - free
- 100% Discount – Rates, Sanitation, Refuse and Basic Services

CATEGORY B:

- Income per household – R3 001 p.m. – R3 500 p.m.
- Water – 6kl per household - free
- Electricity – 50KwH per household - free
- 50% Discount – Rates, Sanitation, Refuse and Basic Services

CATEGORY C - OLD AGE HOMES

- R120 per person per month that qualify.

CATEGORY D – TENANTS NOT RECEIVING MUNICIPAL ACCOUNTS

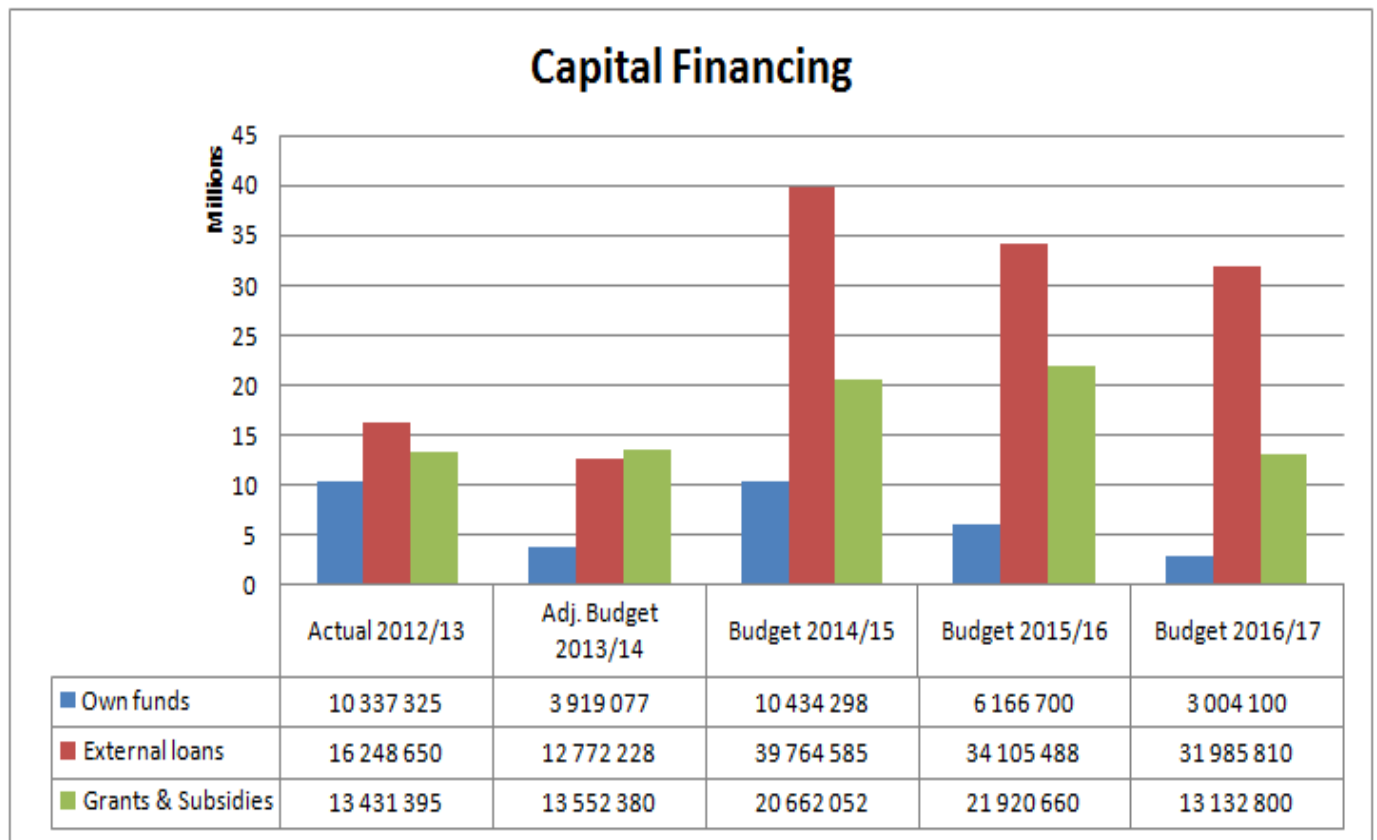
- As per category A and B

CATEGORY E – CHURCHES

- 100% of basic services if 50% of the church congregation qualifies for indigent.

1.6 Capital expenditure

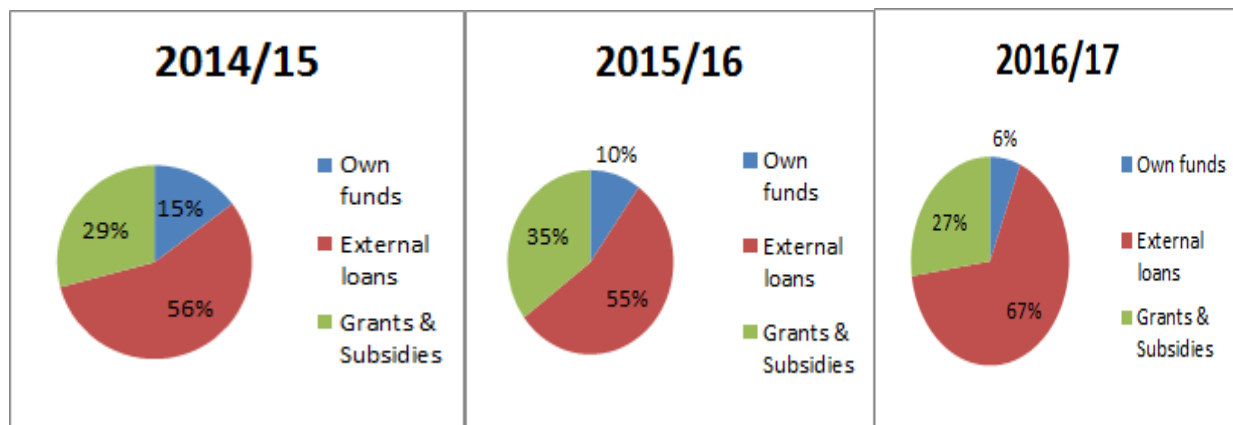
The following graph shows the capital budget (actual expenditure) for the 2012/13 financial year as well as the revised budget for 2013/14 and proposed budgets for the 2014/15 to 2016/17 financial years:



The total capital budget of R70 860 935 for 2014/15 shows an increase of R40 617 250 compared to the revised capital budget for 2013/14 of R30 243 685. This is mainly due to R14, 762 million of the 2013/14 capital budget from own funds, that was transferred to the 2014/2015 draft budget.

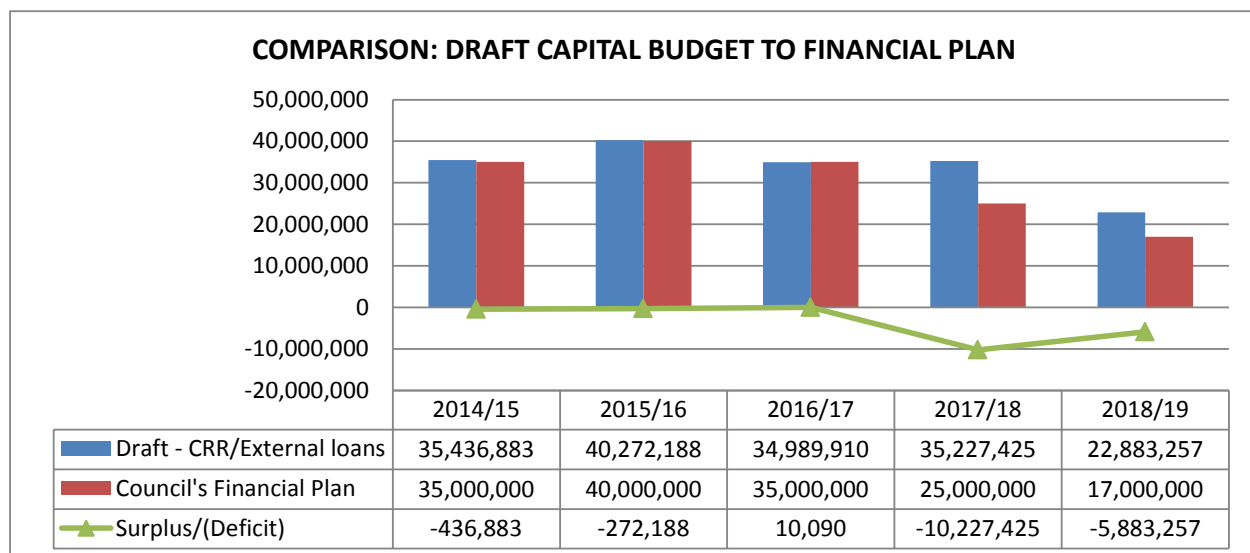
Financing of the Capital Budget

The following graphs give a breakdown of the sources of finance of the draft 2014/2015 budget and MTREF period.



In November 2013 Council approved a long term financial plan. The variations from the financial plan for 2014/15, 2015/16 and 2016/17 financial years are within limits, but in the 2017/18 and 2018/19 financial years the need from own funding exceeds the financial plan. It is clear that the main source of funding will be from external loans.

The following graph sets out the Capital budget for 2014/2015, MTREF period and 2 additional years against the projections of council's financial plan. (excl. R14 762m i.r.o. 2013/2014)



The following table analyses the projected transactions of the C.R.R from 01 July 2013 to 30 June 2017, based on the proposed capital and operational budgets attached hereto: (Refer to NT – Table A8)

CAPITAL REPLACEMENT RESERVE	
BALANCE AS AT 30 JUNE 2013	11,795,644
2013/14	
CONTRIBUTIONS	
Revenue	10,000,000
FINANCING CAPITAL BUDGET - OWN FUNDS	-3,026,717
BALANCE AS AT 30 JUNE 2014	18,768,927
2014/15	
CONTRIBUTIONS	
Revenue	5,450,000
FINANCING CAPITAL BUDGET - OWN FUNDS	-10,434,298
BALANCE AS AT 30 JUNE 2015	13,784,629
2015/16	
CONTRIBUTIONS	
Revenue	4,800,000
FINANCING CAPITAL BUDGET - OWN FUNDS	-6,166,700
BALANCE AS AT 30 JUNE 2016	12,417,929
2016/17	
CONTRIBUTIONS	
Revenue	4,800,000
FINANCING CAPITAL BUDGET - OWN FUNDS	-3,004,100
BALANCE AS AT 30 JUNE 2017	14,213,829

The following table provides more information on the breakdown of the Capital budget

WC042 Hessequa - Table A9 Asset Management						
Description	2012/13	Current Year 2013/14		2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand						
CAPITAL EXPENDITURE						
<u>Total New Assets</u>	24,287	33,954	18,697	41,327	26,415	18,309
Infrastructure - Road transport	10,663	7,132	2,234	5,281	6,097	3,290
Infrastructure - Electricity	269	14,000	5,000	19,012	7,400	24
Infrastructure - Water	5,131	2,298	3,947	1,636	2,733	3,616
Infrastructure - Sanitation	732	4,571	1,807	7,586	1,761	1,791
Infrastructure - Other	-	-	-	50	100	100
Infrastructure	16,795	28,001	12,989	33,565	18,090	8,821
Community	996	1,000	957	1,793	1,215	1,304
Heritage assets	-	-	-	-	-	-
Investment properties	921	-	-	-	-	-
Other assets	5,575	4,953	4,751	5,969	7,110	8,184
Agricultural Assets	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-
<u>Total Renewal of Existing Assets</u>	15,730	15,051	11,547	29,534	35,778	29,814
Infrastructure - Road transport	6,878	2,471	2,662	7,933	13,774	5,080
Infrastructure - Electricity	5,450	5,000	1,240	8,380	5,100	4,855
Infrastructure - Water	2,014	2,610	810	5,205	2,340	6,555
Infrastructure - Sanitation	844	1,985	1,795	5,773	13,069	11,081
Infrastructure - Other	-	-	-	-	100	200
Infrastructure	15,185	12,066	6,507	27,291	34,383	27,771
Community	123	2,460	4,680	1,298	275	616
Heritage assets	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-
Other assets	422	525	360	945	1,120	1,427
Agricultural Assets	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-
<u>Total Capital Expenditure</u>						
Infrastructure - Road transport	17,541	9,603	4,897	13,214	19,870	8,370
Infrastructure - Electricity	5,719	19,000	6,240	27,392	12,500	4,879
Infrastructure - Water	7,145	4,908	4,757	6,841	5,073	10,171
Infrastructure - Sanitation	1,576	6,556	3,602	13,359	14,830	12,872
Infrastructure - Other	-	-	-	50	200	300
Infrastructure	31,980	40,067	19,496	60,856	52,473	36,592
Community	1,119	3,460	5,637	3,091	1,490	1,920
Heritage assets	-	-	-	-	-	-
Investment properties	921	-	-	-	-	-
Other assets	5,997	5,478	5,111	6,914	8,230	9,611
Agricultural Assets	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	40,017	49,005	30,244	70,861	62,193	48,123

1.7 Annual Budget Tables - Parent Municipality

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2014/15 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes* on the facing page. – (NT – supporting tables)

Table A1 - Budget Summary

WC042 Hessequa - Table A1 Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
Financial Performance										
Property rates	43 067	47 330	51 272	56 190	56 190	56 190	56 190	62 674	67 886	74 686
Service charges	118 221	137 335	152 372	161 405	160 907	160 907	160 907	172 450	184 964	198 704
Investment revenue	3 967	3 614	2 981	2 520	2 520	2 520	2 520	2 580	2 615	2 640
Transfers recognised - operational	48 713	58 184	54 855	37 892	46 185	46 185	46 185	51 637	53 875	53 793
Other own revenue	25 646	12 772	10 148	12 792	12 790	12 790	12 790	18 742	19 515	20 261
Total Revenue (excluding capital transfers and contributions)	239 615	259 235	271 628	270 799	278 592	278 592	278 592	308 082	328 855	350 084
Employee costs	85 815	87 046	99 537	101 089	100 808	100 808	100 808	108 408	114 814	122 543
Remuneration of councillors	4 367	4 314	4 636	5 149	5 259	5 259	5 259	5 858	6 256	6 681
Depreciation & asset impairment	15 598	16 792	20 232	19 511	20 862	20 862	20 862	21 795	22 458	23 043
Finance charges	5 601	7 631	9 256	8 336	8 359	8 359	8 359	8 763	11 448	13 475
Materials and bulk purchases	44 874	55 775	62 823	68 996	68 494	68 494	68 494	75 205	81 436	88 184
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	83 526	90 261	88 952	78 522	86 523	86 523	86 523	90 215	100 577	103 910
Total Expenditure	239 781	261 819	285 436	281 603	290 305	290 305	290 305	310 244	336 990	357 835
Surplus/(Deficit)	(166)	(2 584)	(13 808)	(10 804)	(11 713)	(11 713)	(11 713)	(2 162)	(8 135)	(7 751)
Transfers recognised - capital	7 842	15 929	15 832	20 013	13 552	13 552	13 552	20 662	21 921	13 133
Contributions recognised - capital & contributed as	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	7 676	13 345	2 025	9 210	1 839	1 839	1 839	18 500	13 786	5 382
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 676	13 345	2 025	9 210	1 839	1 839	1 839	18 500	13 786	5 382

Table A1 Continued

Description R thousands	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure & funds sources										
Capital expenditure	43 125	65 226	40 017	49 005	30 244	30 244	30 244	70 861	62 193	48 123
Transfers recognised - capital	7 822	13 810	13 431	20 013	13 552	13 552	13 552	20 662	21 921	13 133
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	17 796	21 608	16 249	24 781	12 772	12 772	12 772	39 765	34 105	31 986
Internally generated funds	17 507	29 808	10 337	4 210	3 919	3 919	3 919	10 434	6 167	3 004
Total sources of capital funds	43 125	65 226	40 017	49 005	30 244	30 244	30 244	70 861	62 193	48 123
Financial position										
Total current assets	100 006	66 866	73 084	67 544	67 544	67 544	67 544	70 594	69 980	72 057
Total non current assets	550 789	599 043	618 512	648 004	627 892	627 892	627 892	676 955	716 689	741 768
Total current liabilities	60 956	68 676	49 284	55 367	55 367	55 367	55 367	49 663	54 714	59 728
Total non current liabilities	92 139	86 188	136 141	131 391	117 889	117 889	117 889	173 652	194 996	211 687
Community wealth/Equity	497 701	511 045	506 170	528 790	522 180	522 180	522 180	524 235	536 960	542 410
Cash flows										
Net cash from (used) operating	24 796	38 954	17 114	35 883	33 486	33 486	33 486	37 034	33 044	25 285
Net cash from (used) investing	(39 928)	(64 821)	(41 166)	(48 003)	(30 219)	(30 219)	(30 219)	(65 861)	(57 193)	(43 123)
Net cash from (used) financing	26 358	(8 195)	31 045	14 062	330	330	330	29 698	20 976	15 906
Cash/cash equivalents at the year end	72 124	38 062	45 055	18 494	48 652	48 652	48 652	49 524	46 351	44 419
Cash backing/surplus reconciliation										
Cash and investments available	72 123	29 684	45 055	43 561	43 561	43 561	43 561	44 549	43 227	43 667
Application of cash and investments	58 733	31 010	15 463	18 563	28 636	28 636	28 636	20 304	19 803	21 641
Balance - surplus (shortfall)	13 390	(1 326)	29 592	24 998	14 925	14 925	14 925	24 245	23 424	22 026
Asset management										
Asset register summary (WDV)	550 763	599 018	618 489	647 983	627 871	627 871	627 871	676 937	716 672	741 753
Depreciation & asset impairment	15 598	16 792	20 232	19 511	20 862	20 862	20 862	21 795	22 458	23 043
Renewal of Existing Assets	26 975	41 139	15 730	15 051	11 547	11 547	11 547	29 534	35 778	29 814
Repairs and Maintenance	12 476	11 026	11 397	18 015	17 354	17 354	17 354	20 349	20 756	22 130
Free services										
Cost of Free Basic Services provided	9 136	10 906	15 849	13 825	13 825	13 825	13 825	18 485	19 949	21 528
Revenue cost of free services provided	15 438	16 850	21 185	22 027	22 027	22 027	22 027	23 592	25 055	26 617
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Explanatory notes to Table A1: - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasize the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Government and other transfers is reflected on the Financial Performance Budget;
 - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
 - iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the net cash from investing on the Cash Flow Budget.
- 4 The Cash backing/surplus reconciliation shows a gradual decline over the MTREF.

Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification) – (NT – supporting tables)

WC042 Hessequa - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		83,321	78,690	84,731	93,069	92,821	92,821	100,029	107,003	115,838
Executive and council		21,935	23,480	29,219	30,679	30,050	30,050	30,571	31,631	33,282
Budget and treasury office		51,231	53,640	57,440	60,996	61,396	61,396	68,030	73,884	81,025
Corporate services		10,154	1,570	(1,928)	1,393	1,375	1,375	1,428	1,488	1,531
<i>Community and public safety</i>		30,199	41,255	38,787	22,758	31,820	31,820	24,696	30,239	33,230
Community and social services		987	2,648	4,744	5,331	5,571	5,571	6,382	6,606	7,001
Sport and recreation		6,919	6,786	7,436	10,224	12,241	12,241	9,408	9,097	9,779
Public safety		5,056	5,280	5,657	5,130	5,130	5,130	7,115	7,376	7,650
Housing		17,237	26,542	20,948	2,072	8,877	8,877	1,791	7,160	8,800
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9,559	7,286	9,462	9,467	6,602	6,602	23,750	18,901	6,773
Planning and development		4,545	2,163	1,467	1,913	2,232	2,232	6,181	6,182	6,298
Road transport		4,870	5,040	7,644	7,369	4,055	4,055	17,049	12,519	262
Environmental protection		144	83	350	185	315	315	520	199	214
<i>Trading services</i>		124,378	147,934	154,481	165,519	160,900	160,900	180,270	194,633	207,375
Electricity		80,089	88,538	95,029	104,572	99,843	99,843	109,165	118,937	123,283
Water		19,398	29,569	29,788	25,709	26,564	26,564	28,238	31,877	34,099
Waste water management		14,896	18,717	17,442	22,335	21,191	21,191	28,485	28,360	33,375
Waste management		9,995	11,110	12,222	12,903	13,303	13,303	14,381	15,459	16,619
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	247,457	275,165	287,460	290,813	292,144	292,144	328,744	350,776	363,216
Expenditure - Standard										
<i>Governance and administration</i>		62,184	62,260	75,611	72,592	72,932	72,932	79,219	83,654	88,253
Executive and council		34,259	29,473	37,416	32,290	32,324	32,324	34,536	36,723	38,780
Budget and treasury office		12,799	15,018	16,254	18,340	18,767	18,767	20,122	21,845	23,364
Corporate services		15,126	17,769	21,941	21,962	21,841	21,841	24,561	25,086	26,109
<i>Community and public safety</i>		43,237	53,870	52,724	37,617	44,282	44,282	42,091	49,529	54,017
Community and social services		5,597	6,006	7,625	9,016	9,118	9,118	10,342	10,779	11,546
Sport and recreation		11,839	12,570	14,206	15,611	15,542	15,542	16,932	17,644	18,911
Public safety		8,594	8,757	9,914	10,924	10,751	10,751	12,989	13,908	14,719
Housing		17,207	26,538	20,980	2,067	8,872	8,872	1,828	7,198	8,841
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		31,766	33,055	35,766	42,374	42,213	42,213	43,891	45,027	47,982
Planning and development		5,316	5,159	4,716	6,485	6,694	6,694	7,505	7,685	8,144
Road transport		25,401	27,087	29,879	35,037	34,546	34,546	35,290	36,572	39,059
Environmental protection		1,049	809	1,171	853	973	973	1,096	770	779
<i>Trading services</i>		101,378	111,256	120,041	127,033	128,947	128,947	143,167	156,857	165,603
Electricity		66,082	71,117	79,413	84,696	84,583	84,583	96,316	107,240	111,992
Water		14,735	18,809	17,527	18,203	18,858	18,858	19,644	21,261	23,027
Waste water management		11,287	11,966	12,079	13,770	14,018	14,018	15,547	15,878	17,284
Waste management		9,275	9,365	11,023	10,365	11,488	11,488	11,660	12,478	13,301
<i>Other</i>	4	1,216	1,378	1,293	1,987	1,931	1,931	1,876	1,923	1,980
Total Expenditure - Standard	3	239,781	261,819	285,436	281,603	290,305	290,305	310,244	336,990	357,835
Surplus/(Deficit) for the year		7,676	13,345	2,025	9,210	1,839	1,839	18,500	13,786	5,382

Explanatory notes to Table A2: - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
2. Note the Total Revenue on this table includes capital revenues (Transfers recognized – capital) and so does not balance to the operating revenue shown on Table A4.
3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures. The table highlights that this is the case for Electricity, Water and Waste water functions & Waste management function.

**Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)
– (NT – supporting tables)**

WC042 Hessequa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

WC042 Hessequa - Table A3 Budgeted Financial Performance (Revenue and expenditure by municipal vote)										
Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote										
Vote 01 - Office Of The Municipal Manager	1	21,935	23,480	29,219	30,679	30,375	30,375	30,571	31,631	33,282
Vote 02 - Corporate Services		829	2,647	4,316	4,874	4,896	4,896	6,268	6,431	6,814
Vote 03 - Financial Services		51,231	53,640	57,440	60,996	61,396	61,396	68,030	73,884	81,025
Vote 04 - Socio Economic, Housing & Community Services		22,418	31,879	26,933	7,257	14,262	14,262	8,939	14,570	16,485
Vote 05 - Technical Services		146,355	161,272	167,789	184,908	178,992	178,992	208,236	217,880	219,099
Vote 06 - Spatial Planning & Environmental Management		4,690	2,247	1,764	2,098	2,223	2,223	6,701	6,381	6,512
Total Revenue by Vote	2	247,457	275,165	287,460	290,813	292,144	292,144	328,744	350,776	363,216
Expenditure by Vote to be appropriated										
Vote 01 - Office Of The Municipal Manager	1	37,784	33,912	41,321	36,618	36,883	36,883	40,047	42,574	44,586
Vote 02 - Corporate Services		10,638	11,813	14,057	16,101	16,179	16,179	18,121	19,319	20,489
Vote 03 - Financial Services		12,799	15,018	16,254	18,340	18,767	18,767	20,122	21,845	23,364
Vote 04 - Socio Economic, Housing & Community Services		32,901	42,076	36,447	21,194	27,712	27,712	23,480	30,177	33,297
Vote 05 - Technical Services		141,342	154,839	172,182	183,675	185,008	185,008	202,136	216,998	229,658
Vote 06 - Spatial Planning & Environmental Management		4,317	4,162	5,174	5,676	5,756	5,756	6,339	6,078	6,440
Total Expenditure by Vote	2	239,781	261,819	285,436	281,603	290,305	290,305	310,244	336,990	357,835
Surplus/(Deficit) for the year	2	7,676	13,345	2,025	9,210	1,839	1,839	18,500	13,786	5,382

Explanatory notes to Table A3: - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the Municipality

Table A4 - Budgeted Financial Performance (revenue and expenditure) – (NT – supporting tables)

WC042 Hessequa - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source												
Property rates	2		42,631	47,057	51,004	55,572	55,572	55,572	55,572	62,412	67,605	74,391
Property rates - penalties & collection charges			436	273	268	618	618	618	618	262	281	295
Service charges - electricity revenue	2		69,106	79,625	94,022	100,124	98,026	98,026	98,026	105,057	112,821	121,159
Service charges - water revenue	2		15,006	20,319	24,144	23,702	24,902	24,902	24,902	27,556	29,339	31,530
Service charges - sanitation revenue	2		11,543	13,503	16,802	18,777	18,777	18,777	18,777	19,109	20,542	22,083
Service charges - refuse revenue	2		9,781	11,034	12,173	12,835	13,235	13,235	13,235	14,333	15,408	16,564
Service charges - other			12,786	12,854	5,231	5,967	5,967	5,967	5,967	6,394	6,853	7,368
Rental of facilities and equipment			3,585	3,864	3,888	4,124	4,147	4,147	4,147	3,698	3,975	4,195
Interest earned - external investments			3,967	3,614	2,981	2,520	2,520	2,520	2,520	2,580	2,615	2,640
Interest earned - outstanding debtors			627	772	617	725	725	725	725	785	841	900
Dividends received												
Fines			2,633	2,891	3,166	2,637	2,637	2,637	2,637	4,316	4,533	4,760
Licences and permits			294	210	290	296	296	296	296	307	333	361
Agency services			1,221	1,314	1,468	1,320	1,320	1,320	1,320	1,521	1,521	1,521
Transfers recognised - operational			48,713	58,184	54,855	37,892	46,024	46,024	46,024	51,637	53,875	53,793
Other revenue	2		14,063	3,056	3,727	2,689	2,665	2,665	2,665	3,114	3,312	3,524
Gains on disposal of PPE			3,223	666	(3,009)	1,000	1,000	1,000	1,000	5,000	5,000	5,000
Total Revenue (excluding capital transfers and contributions)			239,615	259,235	271,628	270,799	278,432	278,432	278,432	308,082	328,855	350,084
Expenditure By Type												
Employee related costs	2		85,815	87,046	99,537	101,089	100,808	100,808	100,808	108,408	114,814	122,543
Remuneration of councillors			4,367	4,314	4,636	5,149	5,259	5,259	5,259	5,858	6,256	6,681
Debt impairment	3		3,393	2,912	6,105	3,275	3,275	3,275	3,275	3,056	3,270	3,499
Depreciation & asset impairment	2		15,598	16,792	20,232	19,511	20,862	20,862	20,862	21,795	22,458	23,043
Finance charges			5,601	7,631	9,256	8,336	8,359	8,359	8,359	8,763	11,448	13,475
Bulk purchases	2		44,874	55,775	62,823	68,996	68,494	68,494	68,494	75,205	81,436	88,184
Other materials	8											
Contracted services			3,172	3,236	4,119	4,383	4,928	4,928	4,928	5,939	6,214	6,502
Transfers and grants			–	–	–	–	–	–	–	–	–	–
Other expenditure	4, 5		76,960	83,766	76,267	70,865	78,321	78,321	78,321	81,220	91,094	93,909
Loss on disposal of PPE			–	347	2,460	–	–	–	–	–	–	–
Total Expenditure			239,781	261,819	285,436	281,603	290,305	290,305	290,305	310,244	336,990	357,835
Surplus/(Deficit)			(166)	(2,584)	(13,808)	(10,804)	(11,874)	(11,874)	(11,874)	(2,162)	(8,135)	(7,751)
Transfers recognised - capital			7,842	15,929	15,832	20,013	13,713	13,713	13,713	20,662	21,921	13,133
Contributions recognised - capital	6		–	–	–	–	–	–	–	–	–	–
Contributed assets			–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions			7,676	13,345	2,025	9,210	1,839	1,839	1,839	18,500	13,786	5,382
Taxation			–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation			7,676	13,345	2,025	9,210	1,839	1,839	1,839	18,500	13,786	5,382
Attributable to minorities			–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality			7,676	13,345	2,025	9,210	1,839	1,839	1,839	18,500	13,786	5,382
Share of surplus/ (deficit) of associate	7		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year			7,676	13,345	2,025	9,210	1,839	1,839	1,839	18,500	13,786	5,382

Explanatory notes to Table A4: - Budgeted Financial Performance (revenue and expenditure)

1. Total revenue excluding capital transfers and contributions is R308,082 million in 2014/15 and escalates to R328,855 million by 2015/16 which is an increase of 6.7%. The total revenue for 2016/17 is R350,084 which is a 6.5% increase from 2015/16
2. Revenue to be generated from property rates is R62,674 million in the 2014/15 financial year and increases to R67,886 million by 2015/16. In the 2016/17 financial year it is R74,686 million. The tariff increases have been factored in between 14% and 42%, and 8% for the outer two years of the MTREF.
3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the Municipality totalling R172,450 million for the 2014/15 financial year and increasing to R184,964 million by 2015/16. For the 2014/15 financial year services charges amount to 56% of the total revenue base and moves up by 1% over the outer two MTREF years.
4. Transfers recognized – operating. Includes the local government equitable share and other operating grants from national and provincial government.

Expenditure by major type

5. Bulk purchases have significantly increased over the 2010/11 to 2014/15 period escalating from R44,874 million to R75,205 million. These increases can be attributed to the substantial increase in the cost of bulk electricity from Eskom and water from Overberg Water and Korente-Vetterivier Irrigation Board.
6. Employee related costs and bulk purchases are the main cost drivers within the municipal budget.

Table A5: - Budgeted Capital Expenditure by vote, standard classification and funding source - (NT – supporting tables)**WC042 Hessequa - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding**

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Office Of The Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 03 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 04 - Socio Economic, Housing & Community Safety		-	-	-	-	-	-	-	-	-	-
Vote 05 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 06 - Spatial Planning & Environmental Management		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 01 - Office Of The Municipal Manager		369	182	348	292	241	241	241	395	52	16
Vote 02 - Corporate Services		437	125	615	323	260	260	260	529	230	441
Vote 03 - Financial Services		54	217	285	98	138	138	138	53	21	10
Vote 04 - Socio Economic, Housing & Community Safety		1 603	398	671	479	394	394	394	183	243	558
Vote 05 - Technical Services		40 662	64 303	38 071	47 814	29 210	29 210	29 210	69 694	61 639	46 875
Vote 06 - Spatial Planning & Environmental Management		-	-	27	-	-	-	-	7	9	222
Capital single-year expenditure sub-total		43 125	65 226	40 017	49 005	30 244	30 244	30 244	70 861	62 193	48 123
Total Capital Expenditure - Vote		43 125	65 226	40 017	49 005	30 244	30 244	30 244	70 861	62 193	48 123
Capital Expenditure - Standard											
Governance and administration		2 136	2 174	2 235	1 209	1 197	1 197	1 197	1 442	791	1 185
Executive and council		6	1	28	12	11	11	11	38	3	-
Budget and treasury office		54	217	285	98	138	138	138	53	21	10
Corporate services		2 075	1 956	1 922	1 099	1 047	1 047	1 047	1 350	768	1 175
Community and public safety		3 372	2 419	2 000	3 766	5 889	5 889	5 889	4 139	3 581	4 738
Community and social services		425	109	903	729	684	684	684	1 042	757	760
Sport and recreation		1 541	1 913	572	2 620	4 872	4 872	4 872	2 934	2 602	3 830
Public safety		1 382	397	525	417	333	333	333	163	223	148
Housing		24	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		20 075	34 177	19 545	10 939	6 480	6 480	6 480	14 946	20 790	11 282
Planning and development		-	-	3	-	-	-	-	7	9	222
Road transport		20 075	34 177	19 519	10 939	6 480	6 480	6 480	14 939	20 781	11 060
Environmental protection		-	-	23	-	-	-	-	-	-	-
Trading services		17 345	26 455	16 237	33 091	16 677	16 677	16 677	50 334	37 031	30 917
Electricity		9 380	11 775	5 971	19 524	6 651	6 651	6 651	27 832	12 861	6 754
Water		4 032	5 536	8 018	5 445	4 893	4 893	4 893	7 451	6 026	10 583
Waste water management		3 934	7 891	2 249	8 122	5 132	5 132	5 132	13 602	15 674	13 231
Waste management		-	1 254	-	-	-	-	-	1 450	2 470	350
Other		197	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	43 125	65 226	40 017	49 005	30 244	30 244	30 244	70 861	62 193	48 123
Funded by:											
National Government		6 722	12 245	12 721	17 991	11 281	11 281	11 281	19 397	21 921	13 133
Provincial Government		110	1 565	691	2 023	2 272	2 272	2 272	417	-	-
District Municipality		990	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	20	-	-	-	-	848	-	-
Transfers recognised - capital	4	7 822	13 810	13 431	20 013	13 552	13 552	13 552	20 662	21 921	13 133
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	17 796	21 608	16 249	24 781	12 772	12 772	12 772	39 765	34 105	31 986
Internally generated funds	6	17 507	29 808	10 337	4 210	3 919	3 919	3 919	10 434	6 167	3 004
Total Capital Funding	7	43 125	65 226	40 017	49 005	30 244	30 244	30 244	70 861	62 193	48 123

Explanatory notes to Table A5: - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. Single-year capital expenditure has been appropriated at R70, 861 million for the 2014/15 financial year and declines over the MTREF period at levels of R62, 193 million and R48, 123 million respectively for the two outer years.
3. The capital program is funded from National and provincial grants and transfers, public contributions and donations, borrowing and internally generated funds from current year surpluses. For 2014/15, capital transfers totals R20,662 million (29.2%) and increases to R21,921 million by 2015/16 (35.2%) and to R13,133 million (27.35%) by 2016/17. Borrowing has been provided at R39,765 million for 2014/15 (56.1%), R34,105 million (54.5%) for 2015/16 and R31,986 (66.5%) for 2016/17. Funding from borrowing is increases over the MTREF period. For 2014/15, internally generated funding totals to R10,434 million and declines over the MTREF period to R3,004 million in 2016/17.

Table A6 -Budgeted Financial Position – (NT – supporting tables)

WC042 Hessequa - Table A6 Budgeted Financial Position

Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
ASSETS												
Current assets												
Cash			2,102	9	18,856	6	6	6	6	6,500	6,500	6,500
Call investment deposits	1		70,021	34,239	26,199	43,555	43,555	43,555	43,555	38,049	36,727	37,167
Consumer debtors	1		24,146	28,173	25,692	22,754	22,754	22,754	22,754	23,447	23,940	25,388
Other debtors			2,918	3,653	1,537	382	382	382	382	1,736	1,861	1,950
Current portion of long-term receivables			2	2	2	2	2	2	2	2	2	2
Inv entory	2		818	790	797	845	845	845	845	861	950	1,050
Total current assets			100,006	66,866	73,084	67,544	67,544	67,544	67,544	70,594	69,980	72,057
Non current assets												
Long-term receivables			26	24	22	21	21	21	21	18	17	15
Inv estments			-	-	-	-	-	-	-	-	-	-
Inv estment property			43,450	43,450	40,525	40,525	40,525	40,525	40,525	40,525	40,525	40,525
Inv estment in Associate			-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3		506,947	555,216	577,626	607,135	587,020	587,020	587,020	636,099	675,847	700,941
Agricultural			-	-	-	-	-	-	-	-	-	-
Biological			-	-	-	-	-	-	-	-	-	-
Intangible			366	352	339	323	326	326	326	313	300	287
Other non-current assets			-	-	-	-	-	-	-	-	-	-
Total non current assets			550,789	599,043	618,512	648,004	627,892	627,892	627,892	676,955	716,689	741,768
TOTAL ASSETS			650,796	665,909	691,595	715,548	695,436	695,436	695,436	747,550	786,670	813,825
LIABILITIES												
Current liabilities												
Bank overdraft	1		-	4,564	-	-	-	-	-	-	-	-
Borrowing	4		8,248	8,652	10,979	10,819	10,819	10,819	10,819	10,078	13,144	16,097
Consumer deposits			3,253	3,254	3,252	3,418	3,418	3,418	3,418	3,430	3,445	3,462
Trade and other payables	4		41,674	42,774	30,223	29,755	29,755	29,755	29,755	31,155	32,625	34,169
Provisions			7,781	9,431	4,830	11,374	11,374	11,374	11,374	5,000	5,500	6,000
Total current liabilities			60,956	68,676	49,284	55,367	55,367	55,367	55,367	49,663	54,714	59,728
Non current liabilities												
Borrowing			56,356	47,717	76,373	90,265	76,763	76,763	76,763	107,191	124,886	137,622
Provisions			35,783	38,471	59,768	41,126	41,126	41,126	41,126	66,461	70,110	74,065
Total non current liabilities			92,139	86,188	136,141	131,391	117,889	117,889	117,889	173,652	194,996	211,687
TOTAL LIABILITIES			153,095	154,864	185,425	186,758	173,256	173,256	173,256	223,315	249,710	271,415
NET ASSETS			497,701	511,045	506,170	528,790	522,180	522,180	522,180	524,235	536,960	542,410
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)			454,766	494,548	506,148	517,266	500,656	500,656	500,656	510,428	524,520	528,174
Reserves	4		42,935	16,497	22	11,524	21,524	21,524	21,524	13,807	12,440	14,236
Minorities' interests			-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY			497,701	511,045	506,170	528,790	522,180	522,180	522,180	524,235	536,960	542,410

Explanatory notes to Table A6: - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves the understanding of councillors and management of the impact of the budget on the statement of financial position (balance sheet).

Table A7 - Budgeted Cash Flow Statement – (NT – supporting tables)

WC042 Hessequa - Table A7 Budgeted Cash Flows

Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Receivables and other			175,482	174,594	203,938	225,017	223,807	223,807	223,807	243,511	251,510	252,435
Government - operating		1	50,155	53,184	53,768	37,892	45,024	45,024	45,024	51,537	53,575	53,793
Government - capital		1	7,842	11,845	15,832	20,013	17,175	17,175	17,175	20,662	21,921	13,133
Interest			5,031	4,659	2,981	2,520	3,231	3,231	3,231	3,355	3,455	3,540
Dividends			-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees			(205,123)	(202,042)	(250,145)	(241,224)	(245,392)	(245,392)	(245,392)	(273,377)	(295,370)	(314,142)
Finance charges			(5,501)	(8,285)	(9,255)	(8,335)	(8,359)	(8,359)	(8,359)	(8,753)	(11,448)	(13,475)
Transfers and Grants		1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES			24,795	38,954	17,114	35,882,530	33,455,535	33,455,535	33,455,535	37,034	33,044	25,285
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			3,225	899	(541)	1,000	1,000	1,000	1,000	5,000	5,000	5,000
Decrease/(increase) in non-current debtors			(8)	-	-	2	2	2	2	-	-	-
Decrease/(increase) other non-current receivables			-	2	2	-	-	-	-	-	-	-
Decrease/(increase) in non-current investments			-	-	(22)	-	-	-	-	-	-	-
Payments												
Capital assets			(43,144)	(55,722)	(40,605)	(49,005)	(31,220)	(31,220)	(31,220)	(70,851)	(52,193)	(48,123)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(39,925)	(54,521)	(41,165)	-48,003,367	-30,215,555	-30,215,555	-30,215,555	(65,851)	(57,193)	(43,123)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short-term loans			-	39	65	-	-	-	-	-	-	-
Borrowing/long-term financing			25,224	-	41,330	24,751	11,049	11,049	11,049	39,755	34,105	31,985
Increase/(decrease) in consumer deposits			134	1	(2)	100	100	100	100	12	15	17
Payments												
Repayment of borrowings			-	(8,235)	(10,347)	(10,819)	(10,819)	(10,819)	(10,819)	(10,078)	(13,144)	(15,097)
NET CASH FROM/(USED) FINANCING ACTIVITIES			25,358	(8,195)	31,045	14,032,322	30,089,530	30,089,530	30,089,530	29,689	20,975	15,905
NET INCREASE/ (DECREASE) IN CASH HELD			11,225	(34,062)	5,993	1,941	3,597	3,597	3,597	572	(3,173)	(1,932)
Cash/cash equivalents at the year begin:		2	60,897	72,124	38,062	16,553	45,055	45,055	45,055	45,652	49,524	46,351
Cash/cash equivalents at the year end:		2	72,124	38,062	45,055	18,494	48,652	48,652	48,652	49,524	46,351	44,419

Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation – (NT – supporting tables)

WC042 Hessequa - Table A8 Cash backed reserves/accumulated surplus reconciliation

W3042 Resequa - Table A6 Cash backed reserves/accumulated surplus reclamation									2014/15 Medium Term Revenue & Expenditure Framework		
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
Cash and investments available											
Cash/cash equivalents at the year end	1	72,124	38,062	45,055	18,494	48,652	48,652	48,652	49,524	46,351	44,419
Other current investments > 90 days		(1)	(8,378)	(0)	25,067	(5,091)	(5,091)	(5,091)	(4,975)	(3,124)	(752)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		72,123	29,684	45,055	43,561	43,561	43,561	43,561	44,549	43,227	43,667
Application of cash and investments											
Unspent conditional transfers		6,925	2,841	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	8,873	11,671	1,890	5,284	5,357	5,357	5,357	4,742	5,608	5,650
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	42,935	16,497	11,818	11,524	21,524	21,524	21,524	13,807	12,440	14,236
Total Application of cash and investments:		58,733	31,010	15,463	18,563	28,636	28,636	28,636	20,304	19,803	21,641
Surplus(shortfall)		13,390	(1,326)	29,592	24,998	14,925	14,925	14,925	24,245	23,424	22,026

Explanatory notes to Table A7: - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. The Municipality's cash position changes year-on-year. Cash to the amount of R48652 million is expected at the end of June 2014. This amount will increase during 2014/15 by R.872 million.
4. Cash and cash equivalents totals R49,524 million at the end of the 2014/15 financial year, and declines to R44,419 million by 2016/17.

Explanatory notes to Table A8: - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end, and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. From the table it can be seen that for the period 2011/12 there was a deficit of R1.3 million and after 2011/12 it shows a surplus right through the 2014/15 MTREF.
6. Considering the requirements of section 18 of the MFMA, it can be concluded that the adopted 2014/15 MTREF is funded.
7. As part of the budgeting and planning guidelines that informed the compilation of the 2014/15 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

Table A9: - Asset Management – (NT – supporting tables)

WC042 Hessequa - Table A9 Asset Management

WC04Z Hessequa - Table A9 Asset Management											
Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CAPITAL EXPENDITURE											
Total New Assets		1	16 150	24 086	24 287	33 954	18 697	18 697	41 327	26 415	18 309
Infrastructure - Road transport			5 551	6 794	10 663	7 132	2 234	2 234	5 281	6 097	3 290
Infrastructure - Electricity			367	3 721	269	14 000	5 000	5 000	19 012	7 400	24
Infrastructure - Water			3 467	4 400	5 131	2 298	3 947	3 947	1 636	2 733	3 616
Infrastructure - Sanitation			1 052	4 647	732	4 571	1 807	1 807	7 586	1 761	1 791
Infrastructure - Other			-	75	-	-	-	-	50	100	100
Infrastructure			10 438	19 638	16 795	28 001	12 989	12 989	33 565	18 090	8 821
Community			1 851	1 322	996	1 000	957	957	1 793	1 215	1 304
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	921	-	-	-	-	-	-
Other assets		6	3 861	3 126	5 575	4 953	4 751	4 751	5 969	7 110	8 184
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets		2	26 975	41 139	15 730	15 051	11 547	11 547	29 534	35 778	29 814
Infrastructure - Road transport			11 416	25 499	6 878	2 471	2 662	2 662	7 933	13 774	5 080
Infrastructure - Electricity			8 796	7 572	5 450	5 000	1 240	1 240	8 380	5 100	4 855
Infrastructure - Water			564	965	2 014	2 610	810	810	5 205	2 340	6 555
Infrastructure - Sanitation			1 697	2 394	844	1 985	1 795	1 795	5 773	13 069	11 081
Infrastructure - Other			-	-	-	-	-	-	-	100	200
Infrastructure			22 473	36 429	15 185	12 066	6 507	6 507	27 291	34 383	27 771
Community			524	1 371	123	2 460	4 680	4 680	1 298	275	616
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6	3 978	3 339	422	525	360	360	945	1 120	1 427
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
Total Capital Expenditure		4	16 967	32 293	17 541	9 603	4 897	4 897	13 214	19 870	8 370
Infrastructure - Road transport			9 163	11 293	5 719	19 000	6 240	6 240	27 392	12 500	4 879
Infrastructure - Electricity			4 032	5 365	7 145	4 908	4 757	4 757	6 841	5 073	10 171
Infrastructure - Water			2 749	7 041	1 576	6 556	3 602	3 602	13 359	14 830	12 872
Infrastructure - Sanitation			-	75	-	-	-	-	50	200	300
Infrastructure - Other			32 911	56 067	31 980	40 067	19 496	19 496	60 856	52 473	36 592
Infrastructure			2 375	2 694	1 119	3 460	5 637	5 637	3 091	1 490	1 920
Community			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	921	-	-	-	-	-	-
Other assets			7 839	6 465	5 997	5 478	5 111	5 111	6 914	8 230	9 611
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		2	43 125	65 226	40 017	49 005	30 244	30 244	70 861	62 193	48 123
ASSET REGISTER SUMMARY - PPE (WDV)											
Infrastructure - Road transport		5	85 072	115 127	128 567	134 578	129 044	129 044	137 665	152 843	156 445
Infrastructure - Electricity			34 042	43 445	48 003	65 945	53 032	53 032	78 902	89 714	92 854
Infrastructure - Water			35 492	39 557	45 057	48 385	48 216	48 216	53 378	56 714	65 035
Infrastructure - Sanitation			53 379	59 192	58 530	62 630	59 801	59 801	70 680	82 921	93 106
Infrastructure - Other			298 963	297 895	5 349	5 275	4 366	4 366	3 429	2 639	1 942
Infrastructure			506 947	555 216	285 505	316 812	294 459	294 459	344 054	384 830	409 382
Community			-	-	10 178	12 712	14 943	14 943	17 141	17 731	18 740
Heritage assets			-	-	8 333	8 333	8 333	8 333	8 333	8 333	8 333
Investment properties			43 450	43 450	40 525	40 525	40 525	40 525	40 525	40 525	40 525
Other assets			-	-	273 609	269 278	269 285	269 285	266 571	264 954	264 487
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			366	352	339	323	326	326	313	300	287
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	550 763	599 018	618 489	647 983	627 871	627 871	676 937	716 672	741 753
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment			15 598	16 792	20 232	19 511	20 862	20 862	21 795	22 458	23 043
Repairs and Maintenance by Asset Class		3	12 476	11 026	11 397	18 015	17 354	17 354	20 349	20 756	22 130
Infrastructure - Road transport			2 801	2 008	2 255	2 384	2 033	2 033	2 265	2 273	2 384
Infrastructure - Electricity			1 439	1 557	1 468	2 704	2 858	2 858	4 520	4 835	5 121
Infrastructure - Water			634	328	518	3 400	3 399	3 399	3 615	3 852	4 078
Infrastructure - Sanitation			485	262	324	1 345	1 385	1 385	1 437	1 527	1 612
Infrastructure - Other			222	133	176	183	147	147	137	143	149
Infrastructure			5 582	4 288	4 740	10 017	9 823	9 823	11 973	12 631	13 345
Community			367	106	256	131	131	131	143	151	158
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets		6, 7	6 527	6 633	6 401	7 867	7 400	7 400	8 233	7 975	8 628
TOTAL EXPENDITURE OTHER ITEMS			28 074	27 819	31 629	37 526	38 217	38 217	42 144	43 214	45 173
Renewal of Existing Assets as % of total capex			62.5%	63.1%	39.3%	30.7%	38.2%	38.2%	41.7%	57.5%	62.0%
Renewal of Existing Assets as % of deprecn"			172.9%	245.0%	77.7%	77.1%	55.3%	55.3%	135.5%	159.3%	129.4%
R&M as a % of PPE			2.5%	2.0%	2.0%	3.0%	3.0%	3.0%	3.2%	3.1%	3.2%
Renewal and R&M as a % of PPE			7.0%	9.0%	4.0%	5.0%	5.0%	5.0%	7.0%	8.0%	7.0%

Explanatory notes to Table A9: - Asset Management

- Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

Table A10: - Basic service delivery measurement – (NT – supporting tables)**WC042 Hessequa - Table A10 Basic service delivery measurement**

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Household service targets	1									
Water:										
Piped water inside dwelling		12 696	18 535	12 600	19 462	19 462	19 462	13 477	13 612	13 748
Piped water inside yard (but not in dwelling)		—	—	—	—	—	—	—	—	—
Using public tap (at least min.service level)	2	—	165	455	173	173	173	341	344	348
Other water supply (at least min.service level)	4	—	—	—	—	—	—	—	—	—
<i>Minimum Service Level and Above sub-total</i>		12 696	18 700	13 055	19 635	19 635	19 635	13 818	13 956	14 096
Using public tap (< min.service level)	3	—	—	—	—	—	—	—	—	—
Other water supply (< min.service level)	4	—	—	—	—	—	—	—	—	—
No water supply		—	—	—	—	—	—	—	—	—
<i>Below Minimum Service Level sub-total</i>		—	—	—	—	—	—	—	—	—
Total number of households	5	12 696	18 700	13 055	19 635	19 635	19 635	13 818	13 956	14 096
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		10 350	16 577	11 312	17 406	17 406	17 406	9 970	10 070	10 170
Flush toilet (with septic tank)		2 083	1 518	455	1 594	1 594	1 594	1 760	1 778	1 795
Chemical toilet		—	—	—	—	—	—	—	—	—
Pit toilet (ventilated)		—	440	74	462	462	462	—	—	—
Other toilet provisions (> min.service level)		—	—	—	—	—	—	—	—	—
<i>Minimum Service Level and Above sub-total</i>		12 433	18 535	11 841	19 462	19 462	19 462	11 730	11 847	11 966
Bucket toilet		—	—	—	—	—	—	—	—	—
Other toilet provisions (< min.service level)		—	—	—	—	—	—	—	—	—
No toilet provisions		—	—	—	—	—	—	—	—	—
<i>Below Minimum Service Level sub-total</i>		—	—	—	—	—	—	—	—	—
Total number of households	5	12 433	18 535	11 841	19 462	19 462	19 462	11 730	11 847	11 966
Energy:										
Electricity (at least min.service level)		4 996	4 749	4 333	4 986	4 986	4 986	3 322	3 355	3 389
Electricity - prepaid (min.service level)		7 801	9 713	10 023	10 199	10 199	10 199	9 665	9 762	9 859
<i>Minimum Service Level and Above sub-total</i>		12 797	14 462	14 356	15 185	15 185	15 185	12 987	13 117	13 248
Electricity (< min.service level)		—	—	—	—	—	—	—	—	—
Electricity - prepaid (< min. service level)		—	—	—	—	—	—	—	—	—
Other energy sources		—	—	—	—	—	—	—	—	—
<i>Below Minimum Service Level sub-total</i>		—	—	—	—	—	—	—	—	—
Total number of households	5	12 797	14 462	14 356	15 185	15 185	15 185	12 987	13 117	13 248
Refuse:										
Removed at least once a week		—	19 077	13 161	20 031	20 031	20 031	13 365	13 499	13 634
<i>Minimum Service Level and Above sub-total</i>		—	19 077	13 161	20 031	20 031	20 031	13 365	13 499	13 634
Removed less frequently than once a week		—	—	—	—	—	—	—	—	—
Using communal refuse dump		—	—	—	—	—	—	—	—	—
Using own refuse dump		—	—	—	—	—	—	—	—	—
Other rubbish disposal		—	—	—	—	—	—	—	—	—
No rubbish disposal		—	—	—	—	—	—	—	—	—
<i>Below Minimum Service Level sub-total</i>		—	—	—	—	—	—	—	—	—
Total number of households	5	—	19 077	13 161	20 031	20 031	20 031	13 365	13 499	13 634
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		4 375	5 970	4 737	5 100	5 100	5 100	4 817	4 817	4 817
Sanitation (free minimum level service)		4 204	4 729	4 737	5 100	5 100	5 100	5 414	5 414	5 414
Electricity/other energy (50kwh per household per month)		4 375	4 375	4 896	5 100	5 100	5 100	5 060	5 060	5 060
Refuse (removed at least once a week)		3 216	4 729	4 850	5 100	5 100	5 100	5 332	5 322	5 322
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)		1 433	1 317	4 244	1 923	1 923	1 923	4 917	5 310	5 735
Sanitation (free sanitation service)		3 250	4 377	5 124	5 311	5 311	5 311	6 248	6 748	7 288
Electricity/other energy (50kwh per household per month)		1 710	2 119	2 398	2 354	2 354	2 354	2 478	2 661	2 858
Refuse (removed once a week)		2 742	3 092	4 082	4 238	4 238	4 238	4 842	5 229	5 648
Total cost of FBS provided (minimum social package)		9 136	10 906	15 849	13 825	13 825	13 825	18 485	19 949	21 528
Highest level of free service provided										
Property rates (R value threshold)		50 000	50 000	50 000	50 000	50 000	50 000	50 000	50 000	50 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		—	—	—	—	—	—	—	—	—
Sanitation (Rand per household per month)		—	—	—	—	—	—	—	—	—
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		—	—	—	—	—	—	—	—	—
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)		3 030	3 354	3 687	3 793	3 793	3 793	3 444	3 789	4 167
Property rates (other exemptions, reductions and rebates)		992	1 118	1 029	1 174	1 174	1 174	1 276	1 364	1 458
Water		3 407	2 509	4 244	4 733	4 733	4 733	4 917	5 046	5 035
Sanitation		3 250	4 377	5 124	5 311	5 311	5 311	6 248	6 748	7 288
Electricity/other energy		1 710	2 119	2 398	2 354	2 354	2 354	2 478	2 661	2 858
Refuse		2 742	3 092	4 082	4 238	4 238	4 238	4 842	5 029	5 360
Municipal Housing - rental rebates		—	—	27	25	25	25	31	33	36
Housing - top structure subsidies		—	—	98	98	98	98	45	49	53
Other		307	280	496	302	302	302	311	335	362
Total revenue cost of free services provided (total social package)	6	15 438	16 850	21 185	22 027	22 027	22 027	23 592	25 055	26 617

Explanatory notes to Table A10: - Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. The budget provides for an average of 5 155 households between the services to be registered as indigent in 2014/15, and therefore entitled to receiving Free Basic Services.
3. It is anticipated that these Free Basic Services will cost the municipality R18,485 million in 2014/15, increasing to R21,528 million in 2016/17. This is covered by the municipality's equitable share allocation from national government.
4. In addition to the Free Basic Services, the Municipality also 'gives' households R5,107 million in free services in 2014/15. That consist of Rebates on property rates, Municipal housing-Rental rebates, Housing etc., it increases to R5,106 million in 2015/16 and R5,089 million 2016/17.

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Political Oversight of the Budget Process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition, Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

The primary aim of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of the municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table to Council ten months before the start of the new financial year, a time schedule that sets out the process to revise the IDP and prepare the budget.

The IDP and Budget time schedule of the 2014/2015 budget cycle was approved by Council on 28 August 2013, ten months before the start of the budget year in compliance with legislative directives.

- **October 2013** – Review of the financial strategy and key economic and financial assumptions by the Budget Steering Committee & Executive Management
- **26 November 2013** – Approval by Council of the financial plan
- **27 - 29 November 2013** – Detail departmental budget proposals (Capital and operating) submitted to the Budget and Treasury office for consolidation and assessment against financial planning guidelines;
- **29 January 2014** – Council considers the 2014/15 Mid-year Review
- **26 February 2014** – Council approves 2014/15 Adjustment budget

- **26 February 2014** – Multi-year budget proposals are submitted to the Mayoral Committee for endorsement
- **05 March 2014** – Recommendations of the Mayoral Committee are communicated to the Budget Steering Committee, and to the respective departments. The draft 2014/15 MTREF is revised accordingly
- **31 March 2014** – Tabling in Council of the draft 2014/15 IDP and 2014/15 MTREF for public consultation.
- **April 2014** – Public Consultation
- **25 April 2014** – Closing date for written comments
- **5-9 May 2014** – Finalisation of the 2014/15 IDP and 2014/15 MTREF, taking into consideration comments received from the public, comments from National Treasury, and updated information from the most recent Division of Revenue Bill and financial framework
- **13 May 2014** – Budget Steering Committee and Mayoral Committee finalise 2014/15 MTREF
- **27 May 2014** – Tabling of the 2014/15 MTREF before Mayoral Committee for Consideration
- **28 May 2014** – Tabling of the 2014/15 MTREF before Council for consideration and approval

2.1.2 IDP and Service Delivery and Budget Implementation Plan

The municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget implementation Plan.

2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2014/15 MTREF an extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2014/15 MTREF:

- The 2013/14 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget, were adopted as the upper limits for the new baselines for the 2014/15 annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;

- Revenue should be increased by at least 2.5 percentage points above the CPI rate p.a. Tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs.
- The 2014/15 MTREF budget prioritizes and targets the municipality to ensure sustainable service levels. The draft capital budget over the MTREF period provides for the minimum resources that are needed for the current infrastructure and does not address any backlogs of the past. This will result in unaffordable capital budgets.
- The council's goal is to keep tariff increases as low as possible. Unfortunately we could not keep to the 6% increase as proposed by National Treasury, and the revenue increase for rates is 10,8%. The tariff increase for water is 8.5%, sewerage and refuse is 7,5% and the electricity tariff increase is in accordance with the NERSA proposal of approximately 7.1%. Factors such as salaries which make out a large component of the operating budget, increases by 7,5%, (salaries increase by 6,8% + new posts, notches and Task) from the 2013/2014 adjusted budget.
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;
- Municipality's growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- Cash Flow Management Strategy
- Debtor payment levels
- Loan and investment possibilities
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 51 and 54 has been taken into consideration in the planning and prioritisation process.

2.1.4 Community Consultation

A full consultation process was carried out during April 2014. During this process members of the community were afforded the opportunity to provide inputs and comments on the draft budget presented to them. The comments and inputs were reviewed and, where viable, the proposed changes were incorporated into the final budget.

The comments and inputs have been provided as Annexure F.

2.2 Overview of alignment of annual budget with IDP

The vision for Hessequa Municipality as set out for 2012-2017 and beyond is:

A CARING MUNICIPALITY WHERE EVERYONE REAPS THE FRUIT OF COST EFFECTIVE AND INNOVATIVE SERVICE DELIVERY, STIMULATED ECONOMIC GROWTH AND SUSTAINABLE USE OF NATURAL RESOURCES

The vision aims at a sustainable condition for Hessequa by stabilizing the three pillars on which its existence depends. Our People, our Economy and our Environment. It promises benefits to everyone, responsibility in governance and leadership.

Hessequa Developmental Focus Areas

As mentioned in the previous section, the vision was developed after serious considerations was given to the current circumstances presented to Hessequa Municipality. Analysis was done in terms of the institutional well-being to come to grips with what the municipality is facing. The financial state of the municipality was scrutinized, as well as the economic realities in different sectors of the economy. The well-being of our people was placed under the “microscope”. A valuable resource in the sustainable development in Hessequa is our rich, bio-diverse environment. An asset, but a very fragile one, as changes in climate and extreme weather conditions continues to challenge management of our environment. The Hessequa Council has set the following 7 Focus Areas with specific impacts to be made:

- ***EFFECTIVE COMMUNICATION AND PARTICIPATION.***
- ***TO LIMIT THE IMPACT OF OUR PRESENCE IN THE NATURAL ENVIRONMENT AND RE-ESTABLISH A HERITAGE OF PRESERVATION.***
- ***MAINTENANCE AND DEVELOPMENT OF ALL INFRASTRUCTURE AND SERVICES.***
- ***DEVELOPMENT OF SAFE AND INTEGRATED HUMAN SETTLEMENTS.***
- ***HUMAN DEVELOPMENT INITIATIVES TO ENHANCE THE SOCIAL WELL-BEING OF ALL OUR RESIDENTS.***
- ***TO STIMULATE ECONOMIC GROWTH FOR THE BENEFIT OF ALL COMMUNITIES.***
- ***AN ACCOUNTABLE LOCAL AUTHORITY WITH A FIT FOR PURPOSE WORKFORCE AND TRANSPARENT FINANCIAL PRACTICES.***

As the heading for this section on focus areas reads, these areas need to guide all planning and investments from the municipal budgets. The feasibility of any vision is located in the change that has been brought about by the set objectives after focused investment, based on a plan of change. This plan should inevitably be the Integrated Development Plan. It is an important reminder that a plan’s credibility is located in the implement ability of its objectives. “Can we achieve what we want to achieve?” should be asked. If the answer is no to this question, a municipality is most definitely in a process of compliancy only and cannot claim, with any reasonable conviction, that the vision stated will become a reality. The 3rd Generation IDP of Hessequa Municipality departed on the principles that a vision that cannot be made a reality is not feasible, credible or responsible towards our communities who expect an accountable government. Plainly stated, a government which does what it says it is going to do. The

following section looks at the alignment of the objectives conceptualized on a local level with that of National and Provincial Government.

Alignment of Priorities - National, Provincial and Local

The Hessequa IDP process acknowledges the strategic mandate placed on government as a whole and seeks to align its principles, strategies and targets accordingly. The strategic framework which was primarily considered in the development of the 3rd Generation IDP was the methodology found in the national and provincial outcomes based approach to service delivery.

Hessequa Municipality forms part of the Western Cape and hosts several service delivery access points managed by other spheres of government which ranges from provincial departments, national departments and government funded service organizations.

No local municipality can function in isolation from the other two spheres of government involved in its annual processes. Various platforms are maintained by the provincial sphere of government for coordination of oversight within local municipalities. Hessequa Municipality is committed to the development of strengthened service delivery through inter-governmental partnerships and continued collaboration for the good of our communities. Hessequa Municipality also serves as an agent for some functions allocated to provincial government. This has major implications on budgets and management processes that need to be well controlled for reporting purposes to the relevant provincial department.

Continuous engagements based on technical factors takes place throughout the year between national, provincial and local spheres of government. From an IDP perspective there are a few important engagements to highlight.

2.2.1 District IDP Coordination

The Eden District Municipality coordinates the strategic regional process and continues to facilitate important strategic issues on a district level through the gathering of role-players. There are also several technical committees in the district that creates joint planning platforms. Hessequa Municipality supports the processes initiated by the district municipality.

2.2.2 Provincial IDP Forum

The provincial department of Local Government (DPLG) facilitates quarterly meetings where regulatory information is shared and consulted with IDP representatives from all local municipalities in the province. It serves as an important platform for information sharing and more specifically providing the provincial department with a mandate to address certain IGR issues experienced by local municipalities. These sessions have always proven to be helpful and supportive of local municipality's processes

2.2.3 Provincial IDP Indaba Program

As part of the oversight role Provincial Treasury needs to fulfil towards local municipalities two joint planning sessions is organized by DPLG. Both of these sessions aim at aligning the planning provincial government does in all its departments with the realities faced on a local level. Municipalities are given the opportunity to communicate the issues coming from their IDP

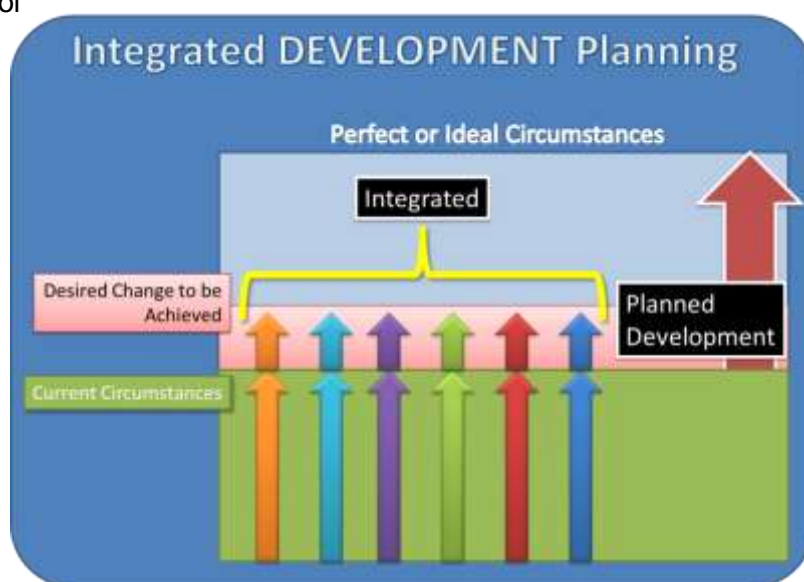
processes and all departments on a provincial level commits to possible solutions. It has given local municipalities an opportunity to raise and discuss issues coming from our public participation processes in detail. Issues such as provincial roads maintenance, pedestrian safety, funding for backlogs in service delivery and many more have been raised.

2.2.4 The LGMTEC Process

The LGMTEC process is an IGR platform where Provincial Treasury portrays their direct oversight role towards the municipal budget. After the adoption of Draft IDP's and Budgets at the end of March every year, municipalities supply these documents to Provincial Treasury who in turn evaluate the credibility of the strategic plan and the financial plan for the local municipality. Many issues concerning compliancy and financial sustainability are considered and debated with a set of recommendations from Provincial Treasury to the local municipality as an outcome. Hessequa Municipality commits to this process and supports the oversight role of provincial government for transparency and accountability reasons.

2.2.5 Integrated DEVELOPMENT Planning

When the integration of process have been dealt with, it is important not to fall into a chaotic maze of managing each and every little activity that the municipality is already doing on a daily basis. This indirectly relates to the similar notion of trying to manage the performance of each and every person in service of the municipality through the formal Performance Management System. It becomes an



immense task to manage all the information and very confusing as different departments have different organizational layouts where one person might receive instructions from two people and of a varying nature. Even though it is possible, it creates a problem in terms of the original goal when we started to "plan". It is supposed to be planning of a "developmental" nature. The goal is to create a plan for "calculated changes" to the current "Status Quo". The figure above explains this logic behind the concept of planning that considers the current realities and creates a base line from where the implementation of change departs from, to reach a calculated destination of service delivery.

**Table SA4: - Reconciliation between the IDP strategic objectives and budgeted revenue
– (NT – supporting tables)**

WC042 Hessequa - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

2012/13 Medium Term Revenue & Expenditure Framework - Supporting Table 01: Accommodation of IDP Strategic Objectives and Budget (Revenue)													
Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R thousand													
Heritage Of Preservation	Profitable Management Of Resorts	B	1	144	83	350	185	315	315	520	199	214	
Infrastructure	Implementation Of Stormwater Plan In Line With Budget	H		138 542	145 430	154 137	167 207	166 966	166 966	187 595	195 856	205 854	
Social Well-Being	Implement Social Development Projects As Planned And Budgeted	J		979	2 399	3 523	4 445	4 442	4 442	5 744	6 136	6 503	
Economic Growth	Implement Tourism Initiatives Through The Implementation Of The Tourism Strategy	L		-	-	54	-	-	-	-	-	-	
Safe Communities	Municipal Planning In Line With Spatial Development Framework And Other Relevant Planning Legislation	P		26 812	34 064	28 083	9 213	16 012	16 012	15 264	20 825	22 863	
Effective Communication	Promoting Good Governance Through Mechanisms Of Public Participation	R		-	-	-	-	325	325	-	-	-	
Accountability & Transparency	Good Governance Through The Enhancement Of Idp, Pms, Erm, Pp & Ict Processes	U		73 138	77 259	85 480	89 749	90 531	90 531	98 959	105 840	114 649	
Total Revenue (excluding capital transfers and contributions)					239 615	259 235	271 628	270 799	278 592	278 592	308 082	328 855	350 084

Table SA5: - Reconciliation between the IDP strategic objectives and budgeted operating expenditure – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
				R thousand									
Heritage Of Preservation	Profitable Management Of Resorts	B		1,049	809	1,171	853	973	973	1,096	770	779	
Infrastructure	Implementation Of Stormwater Plan In Line With Budget	H		139,085	152,673	169,910	181,182	182,656	182,656	199,467	214,318	226,808	
Social Well-Being	Implement Social Development Projects As Planned And Budgeted	J		9,139	8,025	7,303	8,826	8,805	8,805	10,669	11,270	11,895	
Economic Growth	Implement Tourism Initiatives Through The Implementation Of The Tourism Strategy	L		2,889	2,670	1,503	3,133	3,067	3,067	3,080	3,169	3,272	
Safe Communities	Municipal Planning In Line With Spatial Development Framework And Other	P		31,480	41,007	37,326	20,548	26,995	26,995	22,934	29,309	32,304	
Effective Communication	Promoting Good Governance Through Mechanisms Of Public Participation	R		375	513	503	515	774	774	1,059	1,132	1,192	
Accountability & Transparency	Good Governance Through The Enhancement Of ldp, Pms, Erm, Pp & lct	U		55,765	56,121	67,720	66,546	67,036	67,036	71,939	77,023	81,585	
Total Expenditure				1	239,781	261,819	285,436	281,603	290,305	290,305	310,244	336,990	357,835

Table SA6: - Reconciliation between the IDP strategic objectives and budgeted capital expenditure – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
				R thousand									
Heritage Of Preservation	Profitable Management Of Resorts	B		-	-	23	-	-	-	-	-	-	
Infrastructure	Implementation Of Stormwater Plan In Line With Budget	H		40,646	63,619	38,089	45,843	24,940	24,940	68,151	61,468	46,336	
Social Well-Being	Implement Social Development Projects As Planned And Budgeted	J		102	68	650	198	198	198	268	15	313	
Economic Growth	Implement Tourism Initiatives Through The Implementation Of The Tourism Strategy	L		197	-	-	-	-	-	-	-	-	
Safe Communities	Municipal Planning In Line With Spatial Development Framework And Other	P		1,421	1,082	531	2,387	4,603	4,603	1,712	423	923	
Effective Communication	Promoting Good Governance Through Mechanisms Of Public Participation	R		-	-	-	-	-	-	-	-	-	
Accountability & Transparency	Good Governance Through The Enhancement Of Idp, Pms, Erm, Pp & Ict	U		759	457	724	577	503	503	729	288	550	
Total Capital Expenditure				1	43,125	65,226	40,017	49,005	30,244	30,244	70,861	62,193	48,123

2.3 Measurable performance objectives and indicators

Municipalities in South Africa have undergone radical changes in terms of legislative requirements and especially lower capacity local councils have struggled to implement the changes. Economic realities have also caused pressure on councils to be more responsible in terms of expenditure. Furthermore communities have grown tired of promises being made indirectly in terms of planning that have been communicated with them from municipalities. This have been seen where communities publicly expressed their dissatisfaction with the delivery on promises made by councils by protests. Furthermore we see how other communities are not interested in any planning processes anymore as they experience it as “useless” exercises due to “nothing happening” after the inputs to the plans was given.

The concept of Strategic Objectives, or Pre-Determined Objectives (PDO's) strives to rectify this very issue. It is being requested by the Auditor General of South Africa that municipalities must set their targets in their planning and be able to annually prove to the external auditing process how delivery was done and progress made on these objectives that were made. This requirement forces a municipality to start and be accountable to its communities. It forces objective communication between the municipality and its communities, and targets that are being set cannot be “unreal”. It should be achievable and implementable. No more “pies in the skies” to make use of the informal figure of speech. It also forces municipalities to take stock of their capacity to implement the changes promised. Ultimately it becomes a tool to make realistic promises to the communities on issues relating to them.

Even though it is seems to promise much, there is still a mountain of problems on the doorstep of municipalities in South Africa. However, gradual overcoming of obstacles can be planned for and realistic targets can be identified and communicated with the residents.

Process Explanation

1. After a set of Focus Areas have been identified, the vision is developed from it. In essence it becomes a summary of that what the council deems important for Strategic Change, instead of a completely irrational and unrealistic vision which isn't meaningful at all.
2. After the Focus Areas have been identified, each is then broken down into Strategic Objectives (PDO's) that need to be delivered during Council's term of office that is needed to make the desired Impact. This is the first set of Objectives that a municipality has direct control over. This means that the municipality commits to a specific set of deliverables to attain the change desired by the residents.
3. After the PDO's have been developed in terms of what Council wants to see, the officials continue to break down all Strategic Objectives into annual Outputs that resembles the change that needs to be brought about annually to attain the objective of the 5 year term of the Council.
4. Then the annual Outputs are broken down into specific Activities/Actions that need to be done to realize the annual Output.
5. Finally of course, everything costs something and the needed resources are allocated to implement the actions. The resources are Human Resources, Financial Resources and Time.

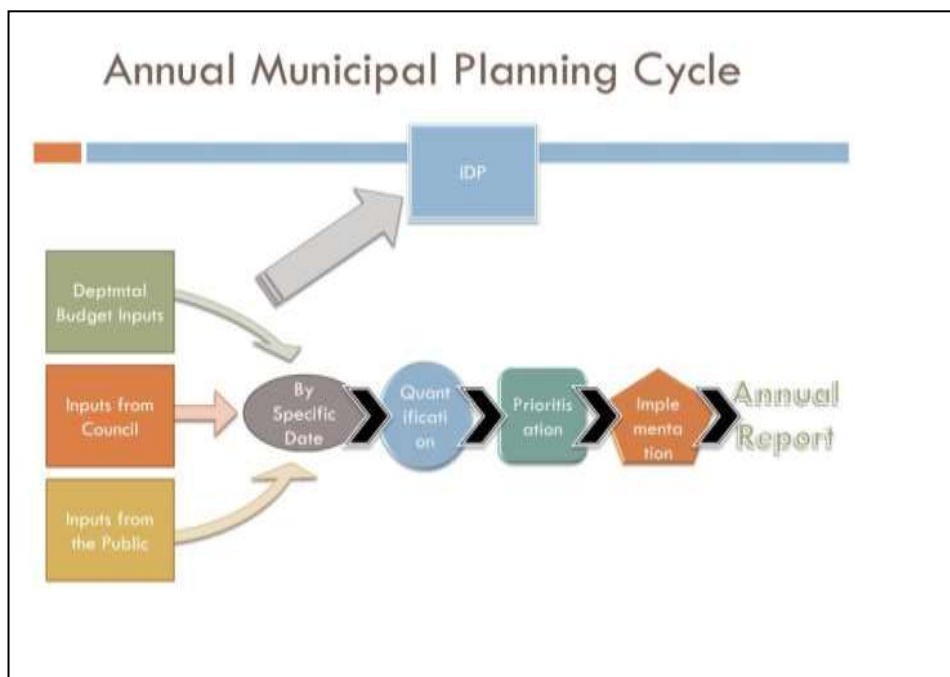
6. At this point the credibility of the goals is able to be tested for the first time. If any of the resources are not going to be available for a specific action, the plan will inevitably fail. This is where the balancing act between Plans and Ability to implement can be calculated in the measurement of Confidence.

The Role of the IDP Review in Context

It is within this background, as briefly highlighted in the previous section that the 3rd Generation IDP process found its point of departure.

The following diagram indicates the current process of planning in many local municipalities.

This layout of the budgetary cycle does look logical and systematic and it even includes the public's inputs as is required by legislation. However, there are several indirect issues that do not get addressed in this model. Indirect symptoms of this methodology that causes a municipality to step into an array of problematic scenarios.



Shortages in this model can be summarized as follows:

- This process clearly identifies the latent assumption that when something is in the IDP, it can be budgeted for. This creates the problematic scenario where every item needs to be "taken up into the IDP" for purposes of allowing it to be budgeted for. The issue is not to get items into the IDP, but more of getting issues forthcoming from planning into the budget.
- Due to the annual nature of the cycle it leaves the items from the previous year that didn't make the priorities of the previous year, to compete again against new priorities. This in effect causes some items to be shifted to outer years every year. It is a risk of getting used to moving certain items out of the annual investment and cause some items to become more and more expensive as they do need to get done one or other time, but the longer the wait, the larger the cost.
- Another risk that the municipality expose themselves to in this manner of going about their business concerning the budget process, is the competition of ad-hoc items that can cause items, which might come from proper sectoral or master planning documentation, to be left out as it might not seem as an immediate issue that needs attention. The fact is actually that municipalities invest a large amount of funds on

master planning documentation and when the identified issues is raised, it can get lost in the emotion of issues that might not be as important in terms of sustainable service delivery.

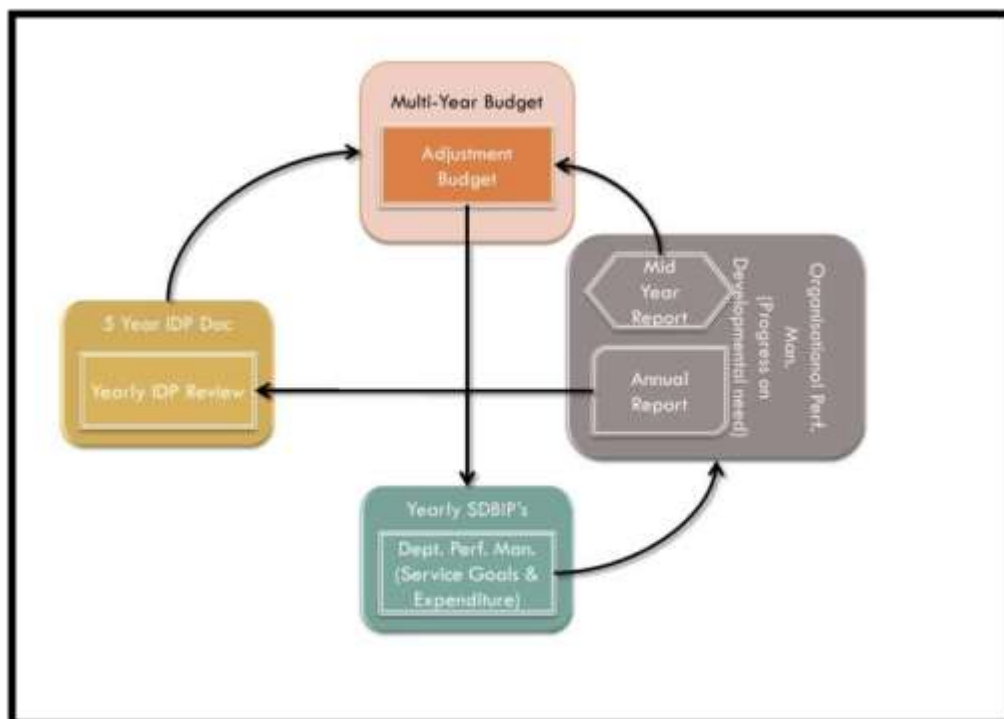
- Due to the annual nature of the cycle it brings the municipality in a short term planning culture. Pro-active investment is sacrificed for quick solutions.
- Even in the midst of municipalities strengthening their capacity in terms of implementation, very little of operational information is used to plan ahead. Thus a proper evaluative process is difficult as impact on development cannot be measured with no multi-year planning that is in place.
- The final issue that needs to be considered is that in this methodology, no resident or investor can get a clear perspective about what is the municipality going to do in the medium term. Except for the interest groups in general, the public would not experience a council that is accountable to what they say they are going to do. In terms of Good Governance as a strategic objective, this process fails the public as inputs given only creates expectations in the hearts of the residents and when the following year little was implemented, the question is asked by the public why they are giving inputs at all as it is not being implemented. Obviously every input can't be satisfied, but at least in a different model people can see what the council commits themselves to over a period of time.

The following diagram displays a medium term planning cycle, integrating the different processes as legislation intended it to be.

First of all the process begins with a 3-5 year plan about what every line function is going to do strategically

concerning the identified issues pertaining to their field of responsibility. This allows a multi-year budget to be conceptualized.

When this is done the annual targets are set and transferred into the SDBIP process that serves the platform for Departmental Performance Management that compares



predetermined objectives to implementation reports. This serves as a source of performance information that guides the municipal performance evaluation, which in turn compares the outcomes of implementation to the developmental need that is experienced by the average resident walking the streets of the municipal area.

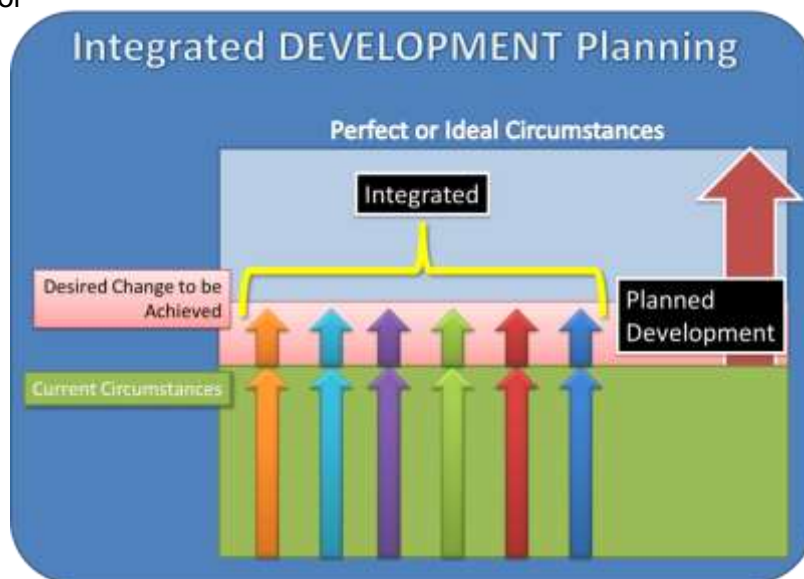
The performance reports generated by the performance management system bi-annually informs the adjustment budget after the second quarter of the financial year and at the end of the financial year it serves as departure point for the annual review of the IDP. This would then allow the review to actually fulfil its role of highlighting the differences between predetermined objectives and implementation.

However this methodology sounds ideal, it has very sensitive demands.

- First of all this model can only work where all the municipal line functions have a clear understanding about their challenges and have developed reachable targets for impacting their challenges within the municipal financial capabilities.
- A high risk for this model is that the municipal “culture” of how business is done, disrupts the flow of information from one process to the other
- It also takes for granted that each process is perfectly aligned to the other and know exactly what it can ask of the previous and what is expected by the next in terms of information.

2.3.1 Integrated DEVELOPMENT Planning

When the integration of process have been dealt with, it is important not to fall into a chaotic maze of managing each and every little activity that the municipality is already doing on a daily basis. This indirectly relates to the similar notion of trying to manage the performance of each and every person in service of the municipality through the formal Performance Management System. It becomes an



immense task to manage all the information and very confusing as different departments have different organizational layouts where one person might receive instructions from two people and of a varying nature. Even though it is possible, it creates a problem in terms of the original goal when we started to “plan”. It is supposed to be planning of a “developmental” nature. The goal is to create a plan for “calculated changes” to the current “Status Quo”.

The figure above explains this logic behind the concept of planning that considers the current realities and creates a base line from where the implementation of change departs from, to reach a calculated destination of service delivery.

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table SA7 - Measurable performance objectives – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
02 - Corporate Services										
Human Resource										
Human Resource										
Maintain a vacancy rate of less than 10% of budgeted staff establishment	vacancy rate							10%	10%	10%
Develop a Workplace Skills Plan	Skills Plan									-
03 - Financial Services										
Budget And Treasury Office										
Budget And Treasury Office										
Ensuring an annula liquidity rate greater than 1	current assets/current liabilities							2:1	2:1	2:1
Compliance Score of 100% with Compliance Register	Compliance							100%	100%	100%
04 - Socio Economic, Housing &										
Housing										
Housing										
Development of Register of all ownership transfers outstanding in Hessequa Region	Register							100%	100%	100%
Planning And Development										
Economic Development/Planning										-
05 - Technical Services										
Electricity										
Electricity Distribution										
98% Expenditure of Operational Repair & Maintenance Budget for Electricity	% of budget Spent							98%	98%	98%
Waste Water Management										
Sewerage										
98% Expenditure of Operational Repair & Maintenance Budget for Sewerage Infrastructure	% of budget Spent							98%	98%	98%
Water										
Water Distribution										
98% Expenditure of Operational Repair & Maintenance Budget for Water infrastructure	% of budget Spent							98%	98%	98%
Road transport										
Road & Stormwater										
98% Expenditure of Operational Repair & Maintenance Budget for Road and	% of budget Spent							98%	98%	98%

The following table sets out the municipalities main performance objectives and benchmarks for the 2014/15 MTREF.

Table SA8: - Performance indicators and benchmarks – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA8 Performance indicators and benchmarks

W0042 Hessequa - Supporting Table 3A Performance Indicators and Benchmarks											
Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.3%	6.1%	6.9%	6.8%	6.6%	6.6%	6.6%	6.1%	7.3%	8.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	2.9%	7.9%	9.0%	8.2%	8.3%	8.3%	8.3%	7.3%	8.9%	10.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants and contributions	74.3%	0.1%	155.7%	85.5%	66.2%	66.2%	182.0%	79.2%	84.7%	91.4%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	131.3%	289.2%	346238.6%	783.3%	356.6%	356.6%	356.6%	776.4%	1003.9%	966.7%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	1.6	1.0	1.5	1.2	1.2	1.2	1.2	1.4	1.3	1.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.6	1.0	1.5	1.2	1.2	1.2	1.2	1.4	1.3	1.2
Liquidity Ratio	Monetary Assets/Current Liabilities	1.2	0.5	0.9	0.8	0.8	0.8	0.8	0.9	0.8	0.7
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Lev el %)	Last 12 Mths Receipts/Last 12 Mths Billing	95.5%	88.7%	94.1%	98.1%	97.8%	97.8%	97.8%	97.8%	97.8%	97.8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		95.5%	88.7%	94.1%	98.1%	97.8%	97.8%	97.8%	97.8%	97.8%	97.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	11.3%	12.3%	10.0%	8.6%	8.3%	8.3%	8.3%	8.2%	7.9%	7.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		48.2%	104.9%	61.1%	151.4%	57.6%	57.6%	57.6%	59.4%	66.6%	73.0%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)		10,155,004	8778233	8678233	8678233	8678233	8678233	8244322	7832106	7440501
	Total Cost of Losses (Rand '000)		6,397,653	6,056,981	6,508,675	6,508,675	6,508,675	6,508,675	6,677,901	6,813,932	6,919,666
	% Volume (units purchased and generated less units sold)/units purchased and generated		11.80%	10.30%	10.30%	10.30%	10.30%	10.30%	10.30%	10.30%	10.30%
Water Distribution Losses (2)	Total Volume Losses (kℓ)		547,976	537,864	521,680	521,680	521,680	521,680	501,000	495,000	430,000
	Total Cost of Losses (Rand '000)		879295	1003400	970324.8	970324.8	970324.8	970324.8	1002000	1069200	1001900
	% Volume (units purchased and generated less units sold)/units purchased and generated		28%	29%	29%	29%	29%	29%	29%	29%	29%
Employee costs	Employee costs/(Total Revenue - capital revenue)	35.8%	33.6%	36.6%	37.3%	36.2%	36.2%	36.2%	35.2%	34.9%	35.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	37.6%	35.2%	38.4%	39.2%	38.1%	38.1%		37.1%	36.8%	36.9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.2%	4.3%	4.2%	6.7%	6.2%	6.2%		6.6%	6.3%	6.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	8.8%	9.4%	10.9%	10.3%	10.5%	10.5%	10.5%	9.9%	10.3%	10.4%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	14.8	15.1	16.3	16.6	16.6	16.6	17.3	15.4	14.0	15.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	16.4%	16.9%	13.1%	10.4%	10.5%	10.5%	10.5%	10.5%	10.0%	9.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	4.9	2.5	2.6	1.1	2.8	2.8	2.8	2.6	2.3	2.0

2.3.2 Performance indicators and benchmarks

2.3.2.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its credit worthiness and financial position. As with all other municipalities, Hessequa Municipality's borrowing strategy is primarily informed by the affordability of debt repayments. The structure of the Municipality's debt portfolio is dominated by annuity loans. The following financial performance indicators have formed part of the compilation of the 2014/15 MTREF:

- *Capital charges to operating expenditure* are a measure of the cost of borrowing in relation to the operating expenditure. It can be seen that the cost of borrowing has gradually decreased from 6.6 % in 2012/13 to 6.1% in the 2014/15 financial year, for the two outer years of the 2014/15 MTREF it steadily increases. This increase can be attributed to the raising of loans to fund portions of the capital programme.
- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing. The average over MTREF is 84%.

2.3.2.2 Safety of Capital

- *The gearing ratio* is a measure of the total long term borrowings over funds and reserves.

2.3.2.3 Liquidity

- *Current ratio* is a measure of the current assets divided by the current liabilities and as a benchmark the Municipality has set a limit of 1:1 The ratio is above this benchmark .
- *The liquidity ratio* is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. For the 2014/15 financial year the ratio is 0.9 and gradually declines for the rest of the MTREF.

2.3.2.4 Revenue Management

- As part of the financial sustainability strategy, an aggressive revenue management framework has been implemented to increase cash inflow, not only from current billings but also from debtors that are in arrears in excess of 90 days. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, credit control and debt collection.

2.3.2.5 Creditors Management

- The Municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice.

2.3.2.6 Other Indicators

- The electricity distribution losses have been managed downwards from 11.8 per cent in the 2011/12 financial year to 10 per cent over the MTREF. The initiatives to ensure these targets are achieved include managing illegal connections and theft of electricity by rolling out smart metering systems, including prepaid meters.
- The water distribution losses have gradually increased from 28 per cent in 2011/12 to 29 per cent over the MTREF. The municipality is committed to its initiatives that monitor these losses and prevent these losses.
- Employee costs as a percentage of operating revenue is 35.0% for 2014/15
- Repairs and maintenance as percentage of operating revenue is gradually decreasing over the 2014/15 MTREF but when compared to 2013/14 adjustment budget there is an increase of 0.6%.

2.3.3 Providing clean water and managing waste water

The following information is provided as requested in terms of Circular 58 from National Treasury.

Name of the Water Service Authority in the area and the name of the Water Service Provider, and who actually manages the provision of drinking water and waste water management (if sourced).

Hessequa Municipality is the Water Service Authority who manages the provision of drinking Water and Waste water. Hessequa Municipality is also the Water Service Provider for seven of the ten towns in the Hessequa Municipal area. Overberg Water board is the Water Service Provider for Heidelberg, Slangrivier and Witsand.

The Blue Drop and Green Drop performance ratings (as determined by the Department of Water Affairs) applicable to all water and waste water services within the municipality, highlighting areas that require attention.

Below are the towns that were recently audited by the National Department of Water Affairs on 18 & 19 February 2014.

- Albertinia
- Gouritsmond
- Stilbay
- Melkhoutfontein
- Jongensfontein

- Riversdale
- Garcia
- Heidelberg
- Slangrivier
- Witsand

We are currently awaiting the blue drop results. The blue drop Confirmation Session will take place on 23 June 2014 in George.

The current status of the municipality's Water Safety Plan and measures to be taken in 2013/14 and over the MTREF to implement it.

Water Safety Plan: All Water Safety Plans have been successfully compiled and copies are available.

A brief outline of problems that the municipality are experiencing with regards to the management of drinking water and sewerage.

1. Personnel do not meet the requirements as stipulated by the Department of Water Affairs (process controllers, supervisors) with regards to level education.
2. Lack of adequate funding for adequate maintenance with regards to calibration of bulk meters and purchasing of operational monitoring equipment

An outline of the steps the municipality needs to take to address the problems noted.

Step 1.

When vacancies become available in the future, qualified personnel must be appointed.

Step 2.

Current personnel must receive practical training at the work place.

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Step 3.

Funds must be made available for basic maintenance of purification plants.

2014/15 budget and MTREF allocations proposed/made to fund the above measures.

Funds are provided in the budget for training as well as upgrading of purification plants.

2.4 Overview of budget related-policies

Proper budgets are prepared in accordance with approved policies. A budget-related policy is a municipal policy affecting or affected by the annual budget of the municipality. These policies are necessary for effective financial management and the achievement of priorities and strategic goals of the community. The budget-related policies are reviewed annually during the budget preparation process.

2.4.1 Property Rates Policy

Prescribes uniform rates structures to give effect to its strategic objectives in terms of the IDP and Budget requirements. This policy was reviewed

The following amendments were made to this policy:

10% rebate on property rates for privately owned towns will not be applicable as from 1 July 2014 – remove from policy

5.2.(j) Public Benefit Organization

- (i) **Add** – Category for Rateable – (All vacant and improved stands not used primarily as a place of public worship or as a official residence)

2.4.2 Credit Control and Debt Collection Policy

Sets a revenue collection target and outlines how the municipality will act against defaulters. It also specifies the framework for providing relief from the burden of rates and tariffs to registered or otherwise identified indigents. This policy was reviewed

The following amendments were made to this policy:

18. Payment of accounts

Add: 18.10 Payment by cell phone and internet will be accepted as payment methods for pre-paid electricity purchases

Add: 17(6) (c) The basic levy outstanding for six months and longer, on the pre-payment system at 30 June and 31 December each year, will be billed in the following month on the Venus Financial System **and the normal credit control measures will apply**

2.4.3 Indigent Policy

Ensure that the subsidy scheme for indigent households forms part of the financial management system of the Municipality and to ensure that the same procedures is followed for each individual case. This policy was reviewed.

The following amendments were made to this policy:**Add:** 11.5. Property Rates

11.5.1 Category A registered indigents shall be fully subsidised and category B registered indigents shall be subsidised for 50% of the levy for property rates up to a maximum rateable value of R250 000 provided for by Council in the annual budget from time to time, and subject to the provisions of the Municipal Property Rates Act.

2.4.4 Principles and Policy on Tariffs and free basic services

Prescribe uniform tariff structures on the levying of fees for municipal services. This policy was reviewed.

The four most important changes to the draft tariff policy is as follows:

Add: 9.1.2 (i) Pre-paid customers can pay the basic daily service charge monthly in advance when purchasing pre-paid electricity for the first time each month (consumers must apply)

Add: 9.1.2.3 The basic levy outstanding on the pre-payment system at 30 June each year, will be billed on the Venus Financial System and the **normal credit control measures will apply**

Add: 9.3.1 Small Prepaid Electricity Consumers –

- a) electricity units must be purchased on a monthly basis
- b) the consumption from 1 January to 31 December of each calendar year will be used to identify small consumers
- c) purchases cannot exceed 150kwh per month
- d) the applicable tariff will apply for the whole of the budget year, and will be reviewed annually during the budget process
- e) 50% of basic tariff in respect of all ampere sizes will be paid as applicable to normal consumers
- f) The circuit breakers of households who fall within this category and has low electricity consumption will be downgraded free of charge to bring relief on tariffs (owners will have to apply for this, and must ensure that the household/s can function with the downgraded circuit breaker)

Add: Water (new category)

10.1.1.3 Non-indigent consumers who have pre-paid water meters will pay the basic monthly tariff

2.4.5 Cash Management and Investment Policy

The policy is aimed at gaining the optimal return on investments, without incurring undue risk, during those periods when cash revenues are not needed for capital or operational purpose. This policy was reviewed.

2.4.6 Asset Management

Includes depreciation norms and maintenance requirements. The policy was reviewed.

2.4.7 Supply Chain Management Policy

Demand, acquisition, disposal and logistics around the procurement of goods and services. This policy was reviewed.

2.4.8 Virement Policy

The policy was reviewed.

2.4.9 Liquidity Policy

This is a new policy and will be effective from 1 July 2014.

2.4.10 Borrowing Funds & Reserve Policy

This is a new policy and will be effective from 1 July 2014.

All the above policies are available on the Municipality's website.

2.5 Overview of budget assumptions

2.5.1 Salaries and Allowances

Wage negotiations was finalized between the Unions and the South Africa Local Government Bargaining Council and a salary increase of 6.79% will be implemented from 01 July 2014 and it is budgeted for accordingly.

2.5.2 Bulk Purchases

Electricity

Electricity tariffs of Eskom will increase by 8.06% as from 1 July 2014

Water

Water tariffs of Korente-Vetterivier Irrigation Board will increase by 8.35% and Overberg Water by 11%.

2.5.3 Interest Rates for borrowing and investment of funds

It is expected that the interest rates will increase in the near future.

2.5.3 Collection Rate

It is assumed that the collection rate will be 98%

2.5.4 Grants

The National and Provincial grants as per Division of Revenue Act (DORA) which has been included in the budget will be received during 2014/15 financial year. Grant funding will only be received once the projects have been fully spent.

2.6 Overview of budget funding

2.6.1 Medium-term outlook: operating revenue

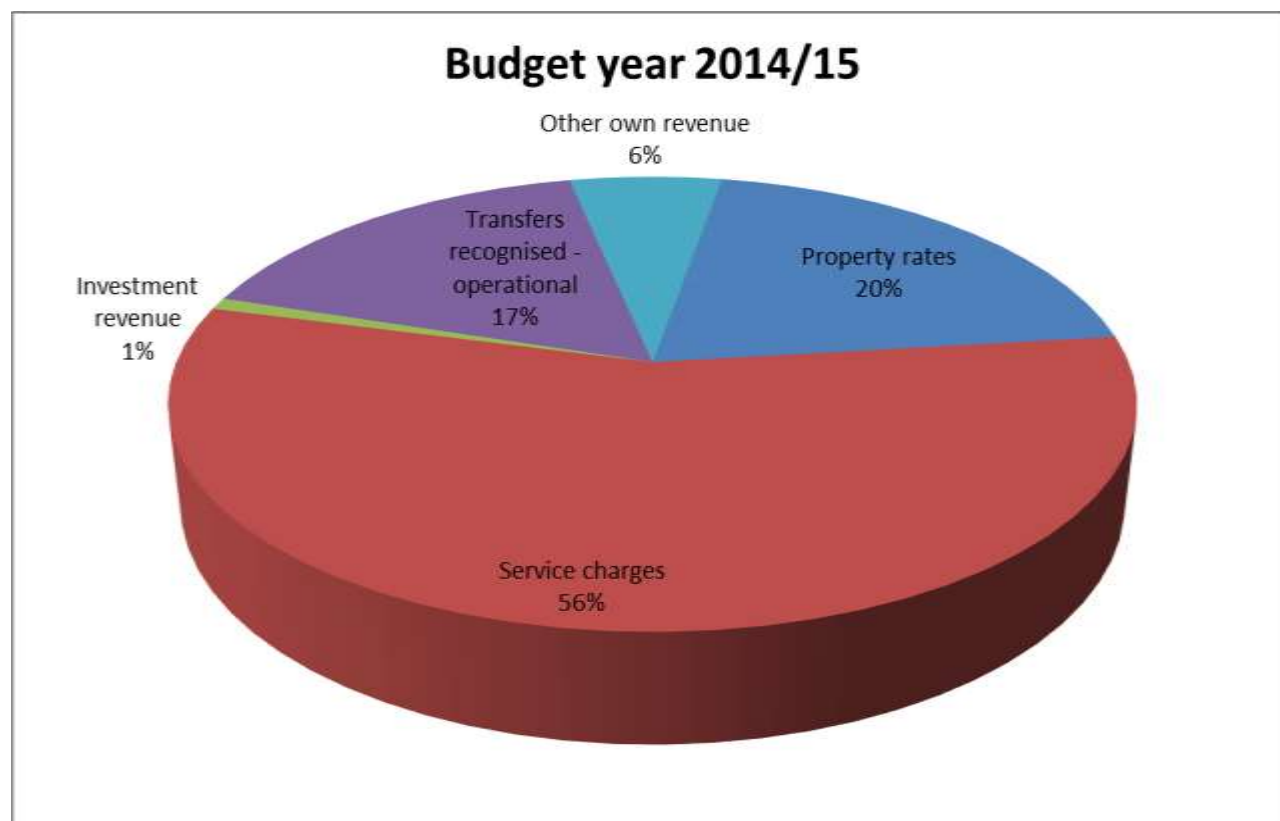
The following table is a breakdown of the operating revenue over the medium-term:

Breakdown of the operating revenue over the medium-term

WC042 Hessequa - Table A1 Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
Financial Performance										
Property rates	43 067	47 330	51 272	56 190	56 190	56 190	56 190	62 674	67 886	74 686
Service charges	118 221	137 335	152 372	161 405	160 907	160 907	160 907	172 450	184 964	198 704
Investment revenue	3 967	3 614	2 981	2 520	2 520	2 520	2 520	2 580	2 615	2 640
Transfers recognised - operational	48 713	58 184	54 855	37 892	46 185	46 185	46 185	51 637	53 875	53 793
Other own revenue	25 646	12 772	10 148	12 792	12 790	12 790	12 790	18 742	19 515	20 261
Total Revenue (excluding capital transfers and contributions)	239 615	259 235	271 628	270 799	278 592	278 592	278 592	308 082	328 855	350 084

The following graph is a breakdown of the operational revenue per main category for the 2014/15 financial year. (As per above table)



Tariff setting plays a major role in ensuring desired levels of revenue. The Municipality derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation and solid waste removal. Property rates, operating and capital grants from organs of state, and other minor charges (such as building plan fees, licenses and permits etc) contribute to the total revenue budget.

The table below provides detail investment information and investment particulars by maturity.

Table SA15: – Detail Investment Information – (NT supporting tables)

WC042 Hessequa - Supporting Table SA15 Investment particulars by type

Table 1: Supporting table of investment parameters by type										
Investment type	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		70,021	34,239	26,199	43,555	43,555	43,555	38,049	36,727	37,167
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	70,021	34,239	26,199	43,555	43,555	43,555	38,049	36,727	37,167

2.6.2 Medium-term Outlook: Capital Revenue

The following table is a breakdown of the funding composition of the 2014/15 Medium-term capital program

Vote Description	Ref	2014/15 Medium Term Revenue & Expenditure Framework					
		Budget Year 2014/15	% share	Budget Year +1 2015/16	% share	Budget Year +2 2016/17	% share
Funded by:							
National Government		19,397,150		21,920,660		13,132,800	
Provincial Government		416,985		0		0	
District Municipality		0		0		0	
Other transfers and grants		847,917		0		0	
Transfers recognised - capital	4	20,662,052	29.2%	21,920,660	35.2%	13,132,800	27.3%
Public contributions & donations	5	0		0		0	
Borrowing	6	39,764,585	56.1%	34,105,488	54.8%	31,985,810	66.5%
Internally generated funds		10,434,298	14.7%	6,166,700	9.9%	3,004,100	6.2%
Total Capital Funding	7	70,860,935	100.0%	62,192,848	100.0%	48,122,710	100.0%

Borrowing is a significant funding source for the capital programme over the medium-term, 56.1%, 54.8% and 66.5% of the total funding of the capital budget for each of the respective financial years of the MTREF.

The following table is a detailed analysis of the Municipality's borrowing liability.

Table SA 17: -Detail of borrowings – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Parent municipality										
Long-Term Loans (annuity/reducing balance)		56,356	47,717	76,373	90,265	76,763	76,763	107,191	124,886	137,622
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	56,356	47,717	76,373	90,265	76,763	76,763	107,191	124,886	137,622

Table SA 18 - Capital transfers and grant receipts – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA19 Expenditure on transfers and grant programme

Description R thousand	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
EXPENDITURE:	1									
Capital expenditure of Transfers and Grants										
National Government:		6 742	13 306	14 761	17 991	11 281	11 281	19 397	21 921	13 133
Municipal Infrastructure Grant (Mig)		6 742	8 928	12 761	11 991	8 368	8 368	12 347	12 747	13 133
Public Transport And Systems		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	3 599	1 000	-	-	-	-	-	-
Municipal Infrastructure Grant (Mig)		-	-	-	-	-	-	-	-	-
Flood Disaster		-	-	-	-	-	-	6 050	9 174	-
Dept Of Mineral And Energy (Dme)		-	-	-	5 000	2 000	2 000	-	-	-
Regional Bulk Infrastructure		-	-	-	-	-	-	-	-	-
Expanded Public Works Program - Nat Grant		-	626	1 000	1 000	870	870	1 000	-	-
Dept Water Affairs		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement		-	60	-	-	-	-	-	-	-
Financial Management Grant		-	93	-	-	42	42	-	-	-
Provincial Government:		110	2 095	-	2 023	2 272	2 272	417	-	-
Pgwc: Flood Disaster		110	1 565	-	1 825	2 074	2 074	222	-	-
Public Works, Roads, Transport		-	-	-	-	-	-	-	-	-
Public Transport And Systems		-	530	-	-	-	-	-	-	-
Pgwc Libraries		-	-	-	198	198	198	195	-	-
District Municipality:		990	-	-	-	-	-	-	-	-
Various Projects		990	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	848	-	-
Seta		-	-	-	-	-	-	-	-	-
Public Contributions		-	-	-	-	-	-	-	-	-
Other Grants		-	-	-	-	-	-	-	-	-
National Lottery		-	-	-	-	-	-	848	-	-
Total capital expenditure of Transfers and Grants		7 842	15 401	14 761	20 013	13 552	13 552	20 662	21 921	13 133

2.6.3 Cash Flow Management

Table A7: - Budget cash flow statement (NT – supporting tables)

WC042 Hessequa - Table A7 Budgeted Cash Flows

Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other			175,482	174,594	203,938	225,017	223,807	223,807	223,807	243,511	261,610	282,436
Government - operating		1	50,165	58,184	53,768	37,892	46,024	46,024	46,024	51,637	53,875	53,793
Government - capital		1	7,842	11,845	15,832	20,013	17,175	17,175	17,175	20,662	21,921	13,133
Interest			5,031	4,659	2,981	2,520	3,231	3,231	3,231	3,365	3,456	3,540
Dividends			-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees			(208,123)	(202,042)	(250,148)	(241,224)	(248,392)	(248,392)	(248,392)	(273,377)	(296,370)	(314,142)
Finance charges			(5,601)	(8,286)	(9,256)	(8,336)	(8,359)	(8,359)	(8,359)	(8,763)	(11,448)	(13,475)
Transfers and Grants		1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES			24,796	38,954	17,114	35,882,530	33,485,835	33,485,835	33,485,835	37,034	33,044	25,285
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			3,225	899	(541)	1,000	1,000	1,000	1,000	5,000	5,000	5,000
Decrease (Increase) in non-current debtors			(8)	-	-	2	2	2	2	-	-	-
Decrease (increase) other non-current receivables			-	2	2	-	-	-	-	-	-	-
Decrease (increase) in non-current investments			-	-	(22)	-	-	-	-	-	-	-
Payments												
Capital assets			(43,144)	(65,722)	(40,605)	(49,005)	(31,220)	(31,220)	(31,220)	(70,861)	(62,193)	(48,123)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(39,928)	(64,821)	(41,166)	-48,003,357	-30,218,598	-30,218,598	-30,218,598	(65,861)	(57,193)	(43,123)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans			-	39	65	-	-	-	-	-	-	-
Borrowing long term/refinancing			26,224	-	41,330	24,781	11,049	11,049	11,049	39,765	34,105	31,986
Increase (decrease) in consumer deposits			134	1	(2)	100	100	100	100	12	15	17
Payments												
Repayment of borrowing			-	(8,235)	(10,347)	(10,819)	(10,819)	(10,819)	(10,819)	(10,078)	(13,144)	(16,097)
NET CASH FROM/(USED) FINANCING ACTIVITIES			26,358	(8,195)	31,045	14,062,322	330,088	330,088	330,088	29,698	20,976	15,906
NET INCREASE/ (DECREASE) IN CASH HELD			11,226	(34,062)	6,993	1,941	3,597	3,597	3,597	872	(3,173)	(1,932)
Cash/cash equivalents at the year begin:		2	60,897	72,124	38,062	16,553	45,055	45,055	45,055	48,652	49,524	46,351
Cash/cash equivalents at the year end:		2	72,124	38,062	45,055	18,494	48,652	48,652	48,652	49,524	46,351	44,419

Cash and cash equivalents totals R49,524 million as at the end of the 2014/15 financial year and declines to R46,351 million by 2016/17. This is due to a decrease in the Cash held in the 2015/16 financial year. In the 2016/17 financial year cash held continues to decrease as a result the Cash equivalents at year end also declines.

2.6.4 Cash Backed Reserves/Accumulated Surplus Reconciliation

Table A8 - Cash backed reserves/accumulated surplus reconciliation – (NT- supporting tables)

WC042 Hessequa - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash and investments available											
Cash/cash equivalents at the year end	1	72,124	38,062	45,055	18,494	48,652	48,652	48,652	49,524	46,351	44,419
Other current investments > 90 days		(1)	(8,378)	(0)	25,067	(5,091)	(5,091)	(5,091)	(4,975)	(3,124)	(752)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		72,123	29,684	45,055	43,561	43,561	43,561	43,561	44,549	43,227	43,667
Application of cash and investments											
Unspent conditional transfers		6,925	2,841	1,755	1,755	1,755	1,755	1,755	1,755	1,755	1,755
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	3	8,873	11,671	1,890	5,284	5,357	5,357	5,357	4,742	5,608	5,650
Other provisions		–	–	–	–	–	–	–	–	–	–
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	42,935	16,497	11,818	11,524	21,524	21,524	21,524	13,807	12,440	14,236
Total Application of cash and investments:		58,733	31,010	15,463	18,563	28,636	28,636	28,636	20,304	19,803	21,641
Surplus(shortfall)		13,390	(1,326)	29,592	24,998	14,925	14,925	14,925	24,245	23,424	22,026

- Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year.
- There is no unspent borrowing from the previous financial years.
- The main purpose of other working capital is to ensure that sufficient funds are available to meet obligations as they fall due.

It can be concluded that the Municipality has a Surplus over the 2014/15 MTREF even though there is a gradual decrease.

2.6.5 Funding compliance measurement

Table SA10: – Funding compliance measurement – (NT – supporting tables)

WC042 Hessequa Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	72,124	38,062	45,055	18,494	48,652	48,652	48,652	49,524	46,151	44,019
Cash + investments at the yr end less applications - R'000	18(1)b	2	13,390	(1,326)	29,592	24,998	14,925	14,925	14,925	24,245	23,424	22,026
Cash year end/monthly employee/supplier payments	18(1)b	3	4.9	2.5	2.6	1.1	2.8	2.8	2.8	2.6	2.2	2.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	7,676	13,345	2,025	9,210	1,839	1,839	1,839	18,500	13,786	5,382
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	8.5%	4.3%	0.9%	(6.2%)	(6.0%)	(6.0%)	2.3%	1.5%	2.1%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	95.5%	88.7%	94.1%	98.1%	97.8%	97.8%	97.8%	97.8%	97.8%	97.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	2.1%	1.5%	2.9%	1.5%	1.5%	1.5%	1.5%	1.3%	1.3%	1.3%
Capital payments % of capital expenditure	18(1)c,19	8	100.0%	100.8%	101.5%	100.0%	103.2%	103.2%	257.6%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	74.3%	0.0%	155.5%	85.5%	66.2%	66.2%	182.0%	79.2%	84.2%	90.8%
Grants % of Gov't legislated/gazetted allocations	18(1)a	10								102.1%	100.3%	100.3%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	17.6%	(14.4%)	(15.0%)	0.0%	0.0%	0.0%	8.8%	2.5%	6.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(6.8%)	(7.3%)	(6.1%)	0.0%	0.0%	0.0%	(14.5%)	(5.6%)	(11.8%)
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.5%	2.0%	2.0%	3.0%	3.0%	3.0%	3.5%	3.2%	3.1%	3.2%
Asset renewal % of capital budget	20(1)(vi)	14	62.5%	63.1%	39.3%	30.7%	38.2%	38.2%	0.0%	41.7%	57.5%	62.0%

2.6.5.1 Cash/cash equivalent position

The municipality forecasts a positive cash position for the medium term. The cash position shows a gradual decrease during the 2014/15 MTREF.

2.6.5.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table A8.

2.6.5.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. The municipality does recover enough cash on a monthly basis to cover its monthly average payments.

2.6.5.4 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution towards the economic benefits they are consuming over the medium term. For the 2014/15 MTREF the indicative outcome is a surplus of R19,633 million, R14,323 million and R15,292 million. (Note: the formula in the table above is incorrect)

It needs to be noted that a surplus does not necessarily mean that the budget is funded from a cash flow perspective and the first two measures in the table are therefore critical.

2.6.5.5 Property Rates/service charge revenue as a percentage increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption, growth etc.

The factor is calculated by deducting the maximum macro-economic inflation target increase (which is currently 3 - 6 percent). The result is intended to be an approximation of the real increase in revenue. From the table above it can be seen that the percentage growth totals 2.3, 1.5 and 2.1 per cent for the respective financial years of the 2014/15 MTREF.

2.6.5.6 Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyze the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is at 97.8 for MTREF. The assumed collection rate is 98% which is in line with the outcomes.

2.6.5.7 Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues. The provision has been appropriated at 1.3 per cent over the MTREF.

2.6.5.8 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. The municipality forecasted 100% over the 2014/15 MTREF

2.6.5.9 Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been excluded. It can be seen that borrowing equates to 79.2, 84.2 and 90.8% of own funded capital.

2.6.5.10 Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The Municipality has budgeted for all transfers.

2.6.5.11 Consumer debtors change (Current and Non-current)

The purpose of these measures are to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position. The amount of outstanding debtors is regarded as realistic

2.6.5.12 Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair and could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected. The amount budgeted for repairs and maintenance is low according to the standard but the municipality, but the municipality has sufficient budget provision that it will not affect the useful life of assets.

2.6.5.13 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorize each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets. The expenditure on new assets is 41.7%, 57.5% and 62% for the 2014/15 MTREF.

2.7 Expenditure on grants and reconciliations of unspent funds

Table SA19: - Expenditure on transfers and grant programmes – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		30 046	26 838	28 572	31 010	31 258	31 258	43 382	40 561	38 469
Local Government Equitable Share		21 258	23 227	26 522	28 189	28 189	28 189	29 993	31 423	33 060
Finance Management		1 187	1 157	1 250	1 300	1 258	1 258	1 333	1 377	1 552
Municipal Systems Improvement		404	730	800	890	890	890	819	848	893
Dme / Mig Admin Staff Member		7 196	–	–	–	–	–	3 509	3 509	–
Integrated National Electrification Programme		–	101	–	–	–	–	–	1 754	1 754
Epwp Incentive		–	–	–	–	130	130	335	–	–
Mig 5% Administration Portion Of Mig		–	1 623	–	631	631	631	650	671	691
MIG Operating Expenditure		–	–	–	–	160	160	–	–	–
Vat On National Conditional Operating Grants		–	–	–	–	–	–	–	–	–
Vat On Operating Grants National		–	–	–	–	–	–	723	979	519
Flood Disaster Relief (National)		–	–	–	–	–	–	6 021	–	–
Provincial Government:		17 840	29 128	24 954	6 602	14 101	14 101	7 608	13 116	15 112
Health Subsidy		–	–	–	–	–	–	–	–	–
Housing		17 015	26 485	20 905	2 020	8 825	8 825	1 721	7 084	8 718
Sport And Recreation		–	–	–	–	218	218	–	–	–
Flood Disaster, Prov: Road, Maint, Cdw, Libraries, Land, V		–	–	626	–	–	–	–	–	–
Flood Disaster Fund		–	–	–	–	–	–	–	–	–
Dept Of Transport - Main Road Maintenance		300	106	–	249	–	–	78	–	–
Public Transport and Systems		–	370	–	–	–	–	–	–	–
Cdw Support Grant		50	–	–	–	–	–	–	–	–
Library Extended Staff Levels Grant (Conditional Grant)		475	560	616	724	724	724	1 205	1 277	1 354
Library Personnel Expenditure Grant (Vulnerable Municipality)		–	1 607	2 808	3 609	3 609	3 609	4 441	4 755	5 040
Pgwc: Financial Management Support Grant		–	–	–	–	400	400	–	–	–
Pgwc: Risk Management / Internal Audit		–	–	–	–	200	200	–	–	–
Pgwc: Performance Management System		–	–	–	–	125	125	–	–	–
Vat On Operating Grants Provincial		–	–	–	–	–	–	–	–	–
Pgwc: Tariff Structure Investigation		–	–	–	–	–	–	163	–	–
District Municipality:		184	–	–	–	–	–	–	–	–
Eden		–	–	–	–	–	–	–	–	–
Housing Consumer Education		–	–	–	–	–	–	–	–	–
Eden District Municipality		184	–	–	–	–	–	–	–	–
Other grant providers:		643	320	740	280	825	825	646	198	211
Seta/Disaster Relief/ Trade Union		643	320	394	280	480	480	569	198	211
Other: Asla		–	–	345	–	345	345	–	–	–
Other: Lotto		–	–	–	–	–	–	77	–	–
Total operating expenditure of Transfers and Grants:		48 713	56 286	54 266	37 892	46 185	46 185	51 637	53 875	53 793
Capital expenditure of Transfers and Grants										
National Government:		6 742	13 306	14 761	17 991	11 281	11 281	19 397	21 921	13 133
Municipal Infrastructure Grant (Mig)		6 742	8 928	12 761	11 991	8 368	8 368	12 347	12 747	13 133
Public Transport And Systems		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme		–	3 599	1 000	–	–	–	–	–	–
Municipal Infrastructure Grant (Mig)		–	–	–	–	–	–	–	–	–
Flood Disaster		–	–	–	–	–	–	6 050	9 174	–
Dept Of Mineral And Energy (Dme)		–	–	–	5 000	2 000	2 000	–	–	–
Regional Bulk Infrastructure		–	–	–	–	–	–	–	–	–
Expanded Public Works Program - Nat Grant		–	626	1 000	1 000	870	870	1 000	–	–
Dept Water Affairs		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement		–	60	–	–	–	–	–	–	–
Financial Management Grant		–	93	–	–	42	42	–	–	–
Provincial Government:		110	2 095	–	2 023	2 272	2 272	417	–	–
Pgwc: Flood Disaster		110	1 565	–	1 825	2 074	2 074	222	–	–
Public Works, Roads, Transport		–	–	–	–	–	–	–	–	–
Public Transport And Systems		–	530	–	–	–	–	–	–	–
Pgwc Libraries		–	–	–	198	198	198	195	–	–
District Municipality:		990	–	–	–	–	–	–	–	–
Various Projects		990	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	848	–	–
Seta		–	–	–	–	–	–	–	–	–
Public Contributions		–	–	–	–	–	–	–	–	–
Other Grants		–	–	–	–	–	–	–	–	–
National Lottery		–	–	–	–	–	–	848	–	–
Total capital expenditure of Transfers and Grants		7 842	15 401	14 761	20 013	13 552	13 552	20 662	21 921	13 133
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		56 555	71 687	69 027	57 906	59 737	59 737	72 299	75 795	66 925

Table SA 20: - Reconciliation between of transfers, grant receipts and unspent funds – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		2 888	829	—	—	—	—	—	—	—
Current year receipts		30 379	26 838	31 125	31 010	31 258	31 258	43 382	40 561	38 469
Conditions met - transferred to revenue		32 090	27 667	31 125	31 010	31 258	31 258	43 382	40 561	38 469
Conditions still to be met - transferred to liabilities		1 177	—	—	—	—	—	—	—	—
Provincial Government:										
Balance unspent at beginning of the year		270	253	253	209	209	209	209	209	209
Current year receipts		17 875	29 128	24 813	6 602	14 101	14 101	7 608	13 116	15 112
Conditions met - transferred to revenue		17 892	29 128	24 858	6 602	14 101	14 101	7 608	13 116	15 112
Conditions still to be met - transferred to liabilities		253	253	209	209	209	209	209	209	209
District Municipality:										
Balance unspent at beginning of the year		470	430	427	373	373	373	373	373	373
Current year receipts		144	—	—	—	—	—	—	—	—
Conditions met - transferred to revenue		184	3	54	0	—	—	—	—	—
Conditions still to be met - transferred to liabilities		430	427	373	373	373	373	373	373	373
Other grant providers:										
Balance unspent at beginning of the year		302	3 131	938	1 173	1 173	1 173	1 173	1 173	1 173
Current year receipts		3 190	320	763	280	825	825	646	198	211
Conditions met - transferred to revenue		361	2 493	529	280	825	825	1 819	1 371	1 384
Conditions still to be met - transferred to liabilities		3 131	958	1 173	1 173	1 173	1 173	—	—	—
Total operating transfers and grants revenue		50 526	59 291	56 565	37 893	46 185	46 185	52 810	55 048	54 966
Total operating transfers and grants - CTBM	2	4 991	1 638	1 755	1 755	1 755	1 755	582	582	582
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		4 891	624	1 203	—	—	—	—	—	—
Current year receipts		3 785	13 306	12 208	17 991	11 281	11 281	19 397	21 921	13 133
Conditions met - transferred to revenue		6 742	12 727	13 411	17 991	11 281	11 281	19 397	21 921	13 133
Conditions still to be met - transferred to liabilities		1 934	1 203	—	—	—	—	—	—	—
Provincial Government:										
Balance unspent at beginning of the year		110	—	—	—	—	—	—	—	—
Current year receipts		—	2 095	691	2 023	2 272	2 272	417	—	—
Conditions met - transferred to revenue		110	2 095	691	2 023	2 272	2 272	417	—	—
Conditions still to be met - transferred to liabilities		—	—	—	—	—	—	—	—	—
District Municipality:										
Balance unspent at beginning of the year		990	—	—	—	—	—	—	—	—
Current year receipts		—	—	—	—	—	—	—	—	—
Conditions met - transferred to revenue		990	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities		—	—	—	—	—	—	—	—	—
Other grant providers:										
Balance unspent at beginning of the year		—	—	20	—	—	—	—	—	—
Current year receipts		—	—	—	—	—	—	848	—	—
Conditions met - transferred to revenue		—	—	20	—	—	—	848	—	—
Conditions still to be met - transferred to liabilities		—	—	—	—	—	—	—	—	—
Total capital transfers and grants revenue		7 842	14 822	14 121	20 013	13 552	13 552	20 662	21 921	13 133
Total capital transfers and grants - CTBM	2	1 934	1 203	—	—	—	—	—	—	—
TOTAL TRANSFERS AND GRANTS REVENUE		58 368	74 113	70 687	57 906	59 737	59 737	73 472	76 968	68 098
TOTAL TRANSFERS AND GRANTS - CTBM		6 925	2 841	1 755	1 755	1 755	1 755	582	582	582

2.8 Councillor and employee benefits

Table SA22: - Summary of councillor and staff benefits – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA22 Summary councillor and staff benefits									
Summary of Employee and Councillor remuneration	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	2,393	2,890	3,129	3,539	3,446	3,446	3,936	4,203	4,489
Pension and UIF Contributions	287	135	111	113	106	106	122	130	139
Medical Aid Contributions	98	51	27	17	42	42	42	44	47
Motor Vehicle Allowance	1,102	1,027	1,092	1,219	1,298	1,298	1,366	1,459	1,559
Cellphone Allowance	192	211	277	261	367	367	392	419	447
Housing Allowances	–	–	–	–	–	–	–	–	–
Other benefits and allowances	21	–	–	–	–	–	–	–	–
Sub Total - Councillors	4,093	4,314	4,636	5,149	5,259	5,259	5,858	6,256	6,681
% increase		5.4%	7.5%	11.1%	2.1%	–	11.4%	6.8%	6.8%
Senior Managers of the Municipality									
Basic Salaries and Wages	4,047	4,502	4,398	3,994	3,994	3,994	3,977	4,247	4,536
Pension and UIF Contributions	701	793	944	688	688	688	726	776	829
Medical Aid Contributions	205	182	–	168	168	168	178	190	203
Overtime	–	–	–	–	–	–	–	–	–
Performance Bonus	641	759	799	737	737	737	770	822	878
Motor Vehicle Allowance	472	472	420	390	390	390	390	416	445
Cellphone Allowance	53	–	61	52	52	52	52	55	59
Housing Allowances	–	–	–	–	–	–	–	–	–
Other benefits and allowances	–	–	102	222	222	222	374	400	427
Payments in lieu of leave	–	94	80	–	–	–	–	–	–
Long service awards	–	–	–	–	–	–	40	43	46
Post-retirement benefit obligations	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality	6,118	6,802	6,804	6,250	6,250	6,250	6,507	6,949	7,422
% increase		11.2%	0.0%	(8.1%)	–	–	4.1%	6.8%	6.8%
Other Municipal Staff									
Basic Salaries and Wages	48,537	53,409	57,729	64,142	62,773	62,773	67,571	72,570	77,521
Pension and UIF Contributions	8,171	8,830	14,170	11,933	11,933	11,933	13,158	14,111	15,077
Medical Aid Contributions	2,151	2,279	4,420	3,652	5,441	5,441	6,271	6,704	7,166
Overtime	3,787	4,364	–	2,500	3,588	3,588	3,011	2,000	2,000
Performance Bonus	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	2,089	2,588	6,501	3,648	3,648	3,648	3,990	4,031	4,305
Cellphone Allowance	206	279	–	305	305	305	317	312	334
Housing Allowances	242	251	259	238	238	238	249	266	284
Other benefits and allowances	2,763	3,013	–	3,096	3,096	3,096	3,035	3,243	3,466
Payments in lieu of leave	624	625	–	36	36	36	200	214	228
Long service awards	581	652	727	812	812	812	835	866	906
Post-retirement benefit obligations	10,820	3,955	8,927	4,477	2,688	2,688	3,265	3,549	3,833
Sub Total - Other Municipal Staff	79,971	80,245	92,733	94,838	94,557	94,557	101,901	107,865	115,120
% increase		0.3%	15.6%	2.3%	(0.3%)	–	7.8%	5.9%	6.7%
Total Parent Municipality	90,182	91,360	104,173	106,238	106,067	106,067	114,266	121,070	129,224
		1.3%	14.0%	2.0%	(0.2%)	–	7.7%	6.0%	6.7%
TOTAL SALARY, ALLOWANCES & BENEFITS									
	90,182	91,360	104,173	106,238	106,067	106,067	114,266	121,070	129,224
% increase		1.3%	14.0%	2.0%	(0.2%)	–	7.7%	6.0%	6.7%
TOTAL MANAGERS AND STAFF	86,089	87,046	99,537	101,089	100,808	100,808	108,408	114,814	122,543

Table SA23: - Salaries, allowances and benefits (political office bearers/councillors/senior managers) – (NT – supporting tables)**WC042 Hessequa - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)**

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<u>Councillors</u>	3							
Speaker	4	1	434,351	–	170,916	–		605,267
Chief Whip		1	407,204	–	161,867	–		569,071
Executive Mayor		1	542,938	–	207,112	–		750,050
Deputy Executive Mayor		1	434,351	–	170,916	–		605,267
Executive Committee		–	814,408	–	323,734	–		1,138,142
Total for all other councillors		–	1,302,258	163,682	723,834	–		2,189,774
Total Councillors	8	4	3,935,510	163,682	1,758,379			5,857,571
<u>Senior Managers of the Municipality</u>	5							
Municipal Manager (MM)		1	898,542	196,173	145,905	168,660		1,409,280
Chief Finance Officer		1	590,874	146,101	182,994	125,510		1,045,479
Manager Community Services		1	508,908	162,756	157,653	107,440		936,757
Manager Planning		1	670,428	152,220	97,200	125,510		1,045,358
Manager Corporative Services		1	651,835	175,863	32,200	117,354		977,252
Manager Technical Services		1	655,988	170,395	141,053	125,510		1,092,946
List of each official with packages >= senior manager								–
Total Senior Managers of the Municipality	8,10	6	3,976,575	1,003,508	757,005	769,984		6,507,072
<u>A Heading for Each Entity</u>	6,7							
								–
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	10	7,912,085	1,167,190	2,515,384	769,984		12,364,643

Vacant Post 2014/15

HESSEQUA MUNISIPALITEIT									
VAKANTE POSTE M.B.T BEDANKINGS, AFTREDES EN MEDIESE ONGESKIKHEID									
2014/5015									
DORP	DEPT		VAKANT	POS	SALARIS	TOTALE	MNDE		
				VLAK	SKAAL	KOSTE	BEGROOT	BESKRYWING	
						RAAD			
RIVERSDAL	1	108010	COUCIL GENERAL	VAKANT	KONTR	150,000	154,471	X12	ADMIN BEAMPT
RIVERSDAL	2	151002	FINANCE RIVERSDAL	VAKANT	T7	112,511	164,716	X12	KLERK TENDER ADMIN(S GOSTHUIZEN) 0352
RIVERSDAL	3	154010	HUMAN RESOURCES	VAKANT	T12	223,809	387,581	X12	ARBEIDSBEAMPT (A J OELOFSE) 0351
RIVERSDAL	4	155010	INFORMATION TECN	VAKANT	T10	189,575	264,112	X12	STELSEL ADMINISTRATEUR
RIVERSDAL	5	158002	LAND & BUILDINGS	VAKANT	T2	68,374	107,484	X12	ALG WERKER (P DU PREEZ) 0030
RIVERSDAL	6	158502	CORPORATE SERVICE	VAKANT	T7	112,511	164,576	X12	KLERK EIENDOMSBESTUUR
RIVERSDAL	7	158505	CORPORATE SERVICE	VAKANT	T4	71,701	111,724	X12	BODE/SKOONMAKER (E DARIES) A028
RIVERSDAL	8	159002	COMMUNITY SERVICE	VAKANT	T7	112,511	164,576	X12	GEMEENSKAPSONTWIKKELAAR
RIVERSDAL	9	159002	COMMUNITY SERVICE	VAKANT	T7	112,511	164,576	X12	GEMEENSKAPSONTWIKKELAAR
RIVERSDAL	10	200010	LEGAL SERVICES	VAKANT	T14	283,710	477,963	X12	REGSADVISEUR (Z P NEL) 0269
STILBAAI	11	301003	LIBRARY STILBAAI	VAKANT	T11	189,575	264,112	X12	SNR BIBLIOTEEKASSISTENT
RIVERSDAL	12	401002	TRAFFIC RIVERSDAL	VAKANT	T3	70,022	109,220	X12	ALG WERKER (A C HEYNS) 0278
RIVERSDAL	13	401002	TRAFFIC RIVERSDAL	VAKANT	T8	126,674	182,918	X12	VERKEERSBEAMPT GR11(E C PETERSEN) P15
RIVERSDAL	14	551002	SEWERAGE RIVERSDAL	VAKANT	T6	93,062	139,388	X12	OPERATEURS
HEIDELBERG	15	551004	SEWERAGE HEIDELBERG	VAKANT	T6	93,062	139,388	X12	OPERATEURS
RIVERSDAL	16	555002	SOLID WASTE RIVERSDAL	VAKANT	T2	68,374	107,416	X12	ALG WERKER (A FRANCIES) 0041
HEIDELBERG	17	555004	SOLID WASTE HEIDELBERG	VAKANT	T2	68,374	107,416	X12	ALG WERKER (W D ARENDS) H184
RIVERSDAL	18	601002	PUBLIC WORKS RIVERSDAL	VAKANT	T9	142,625	203,575	X12	VOORMAN OPENBARE WERKE (A J MOSES)0098
RIVERSDAL	19	601002	PUBLIC WORKS RIVERSDAL	VAKANT	T12	223,809	308,076	X12	SUPERINTENDENT (R C VAN ROOI) 0317
STILBAAI	20	601003	PUBLIC WORKS STILBAAI	VAKANT	T12	223,809	308,076	X12	SUPERINTENDENT (L LABUSCHAGNE) ST065
HEIDELBERG	21	601004	PUBLIC WORKS HEIDELBERG	VAKANT	T6	93,062	139,434	X12	OPERATEUR (C P SEPTEMBER) H140
SLANGRIVIER	22	601007	PUBLIC WORKS SLANGRIVIER	VAKANT	T4	71,701	111,724	X12	ALG WERKER (A C BLIGNAUDT) SL021
ALBERTINIA	23	651005	WATER ALBERTINIA	VAKANT	T6	93,062	141,223	X12	PROSESBEHEERDER (J C PRINS) 0516
RIVERSDAL	24	701002	ELECTRICITY RIVERSDAL	VAKANT	T15	327,085	533,667	X12	HOOF ELEKTROMEGANIESE DIENS
RIVERSDAL	25	751010	GEMEENSKAPS DIENSTE	VAKANT	T12	223,810	414,085	X12	HOOF GEMEENSKAP ONTWIKKELING
						3,545,319	5,371,497		

New Posts 2014/15

<u>HESSEQUA MUNISIPALITEIT</u>								
<u>NUWE POSTE</u>								
<u>2014/5015</u>								
<u>DORP</u>	<u>DEPT</u>		<u>VAKANT</u>	<u>POS</u>	<u>SALARIS</u>	<u>TOTALE</u>	<u>MNDE</u>	
				<u>VLAK</u>	<u>SKAAL</u>	<u>KOSTE</u>	<u>BEGROOT</u>	<u>BESKRYWING</u>
						<u>RAAD</u>		
RIVERSDAL	155010	INFORMATION TECN	NEW	T15	327,085	532,444	X12	IT
STILBAAI	301003	LIBRARY STILBAAI	NEW	T6	93,062	139,388	X12	BIBLIOTEEKASSISTENT
HEIDELBERG	301004	LIBRARY HEIDELBERG	NEW	T11	189,575	264,112	X12	SNR BIBLIOTEEKASSISTENT
ALBERTINIA	301002	LIBRARY ALBERTINIA	NEW	T11	189,575	264,112	X12	SNR BIBLIOTEEKASSISTENT
					799,297	1,200,056		

Table SA24: – Summary of personnel numbers – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2012/13			Current Year 2013/14			Budget Year 2014/15			
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	
Municipal Council and Boards of Municipal Entities												
Councillors (Political Office Bearers plus Other Councillors)			15	15	—	15	15	—	15	15	—	
Board Members of municipal entities	4											
Municipal employees												
Municipal Manager and Senior Managers	5											
Other Managers	3		9	8	1	8	7	1	7	6	1	
Professionals	7		—	—	—	—	—	—	—	—	—	
Finance			522	477	46	537	490	47	537	490	47	
Spatial/town planning			50	47	3	48	45	3	48	45	3	
Information Technology			8	8	—	10	10	—	10	10	—	
Roads			3	3	—	4	3	1	4	3	1	
Electricity			102	102	—	108	108	—	108	108	—	
Water			25	24	1	44	44	—	44	44	—	
Sanitation			31	31	—	33	33	—	33	33	—	
Refuse			34	34	—	36	36	—	36	36	—	
Other			42	42	—	49	49	—	49	49	—	
Technicians			227	186	42	205	162	43	205	162	43	
Finance			—	—	—	—	—	—	—	—	—	
Spatial/town planning			—	—	—	—	—	—	—	—	—	
Information Technology			—	—	—	—	—	—	—	—	—	
Roads			—	—	—	—	—	—	—	—	—	
Electricity			—	—	—	—	—	—	—	—	—	
Water			—	—	—	—	—	—	—	—	—	
Sanitation			—	—	—	—	—	—	—	—	—	
Refuse			—	—	—	—	—	—	—	—	—	
Other			—	—	—	—	—	—	—	—	—	
Clerks (Clerical and administrative)			—	—	—	—	—	—	—	—	—	
Service and sales workers			—	—	—	—	—	—	—	—	—	
Skilled agricultural and fishery workers			—	—	—	—	—	—	—	—	—	
Craft and related trades			—	—	—	—	—	—	—	—	—	
Plant and Machine Operators			—	—	—	—	—	—	—	—	—	
Elementary Occupations			—	—	—	—	—	—	—	—	—	
TOTAL PERSONNEL NUMBERS			9	546	500	47	560	512	48	559	511	48
% increase						2.6%	2.4%	2.1%	(0.2%)	(0.2%)	—	
Total municipal employees headcount			6, 10	531	485	47	545	497	48	544	496	48
Finance personnel headcount			8, 10									
Human Resources personnel headcount			8, 10									

2.9 Monthly targets for revenue, expenditure and cash flow

Table SA25 - Budgeted monthly revenue and expenditure – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source																
Property rates		62,367	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	449	62,412	67,605	74,391
Property rates - penalties & collection charges		22	22	22	22	22	22	22	22	22	22	22	22	262	281	295
Service charges - electricity revenue		13,065	8,394	8,394	8,394	8,394	8,394	8,394	8,394	8,394	8,394	8,394	8,051	105,057	112,821	121,159
Service charges - water revenue		4,162	2,103	2,103	2,103	2,103	2,103	2,103	2,103	2,103	2,103	2,103	2,359	27,556	29,339	31,530
Service charges - sanitation revenue		3,537	1,416	1,416	1,416	1,416	1,416	1,416	1,416	1,416	1,416	1,416	1,416	19,109	20,542	22,083
Service charges - refuse revenue		1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	14,333	15,408	16,564
Service charges - other		529	529	529	536	536	536	536	536	536	529	529	529	6,394	6,853	7,368
Rental of facilities and equipment		308	308	308	308	308	308	308	308	308	308	308	308	3,698	3,975	4,195
Interest earned - external investments		215	215	215	215	215	215	215	215	215	215	215	215	2,580	2,615	2,640
Interest earned - outstanding debtors		65	65	65	65	65	65	65	65	65	65	65	65	785	841	900
Dividends received													-	-	-	-
Fines		225	225	225	225	225	225	225	225	225	225	225	1,846	4,316	4,533	4,760
Licences and permits		26	26	26	26	26	26	26	26	26	26	26	26	307	333	361
Agency services		127	127	127	127	127	127	127	127	127	127	127	127	1,521	1,521	1,521
Transfers recognised - operational		14,133	101	674	1,984	10,099	674	503	1,582	10,672	179	101	10,935	51,637	53,875	53,793
Other revenue		259	259	259	259	259	259	259	259	259	259	259	259	3,114	3,312	3,524
Gains on disposal of PPE		417	417	417	417	417	417	417	417	417	417	417	417	5,000	5,000	5,000
Total Revenue (excluding capital transfers and contributions)		100,652	15,361	15,934	17,251	25,366	15,941	15,770	16,849	25,939	15,439	15,361	28,218	308,082	328,855	350,084
Expenditure By Type																
Employee related costs		8,828	8,827	8,827	8,827	13,035	10,523	8,827	8,827	8,827	8,827	8,827	5,410	108,408	114,814	122,543
Remuneration of councillors		488	488	488	488	488	488	488	488	488	488	488	488	5,858	6,256	6,681
Debt impairment		255	255	255	255	255	255	255	255	255	255	255	255	3,056	3,270	3,499
Depreciation & asset impairment		1,816	1,816	1,816	1,816	1,816	1,816	1,816	1,816	1,816	1,816	1,816	1,816	21,795	22,458	23,043
Finance charges							4,338						4,425	8,763	11,448	13,475
Bulk purchases		6,218	6,218	6,218	6,218	6,218	6,218	6,218	6,218	6,218	6,218	6,218	6,811	75,205	81,436	88,184
Other materials													-	-	-	-
Contracted services		260	260	260	303	567	567	567	303	303	412	260	1,881	5,939	6,214	6,502
Transfers and grants													-	-	-	-
Other expenditure		8,481	6,106	6,279	6,279	6,696	6,279	6,106	6,106	6,106	6,106	6,524	10,153	81,220	91,094	93,909
Loss on disposal of PPE													-	-	-	-
Total Expenditure		26,345	23,969	24,141	24,184	29,075	30,482	24,276	24,012	24,012	24,121	24,386	31,241	310,244	336,990	357,835
Surplus/(Deficit)																
Transfers recognised - capital		743	178	178	1,788	1,473	1,827	2,186	2,841	2,748	3,325	10,336	(6,961)	20,662	21,921	13,133
Contributions recognised - capital													-	-	-	-
Contributed assets													-	-	-	-
Surplus/(Deficit) after capital transfers & contributions																
Taxation													-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	75,049	(8,430)	(8,030)	(5,146)	(2,235)	(12,714)	(6,319)	(4,322)	4,675	(5,357)	1,311	(9,983)	18,500	13,786	5,382

Table SA26: - Budgeted monthly revenue and expenditure (municipal vote) – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote																
Vote 01 - Office Of The Municipal Manager		9,998	1	143	1	9,998	143	1	1	10,141	1	1	143	30,571	31,631	33,282
Vote 02 - Corporate Services		2,023	32	32	1,979	32	32	434	1,577	32	32	32	32	6,268	6,431	6,814
Vote 03 - Financial Services		64,108	297	297	297	297	297	297	297	297	297	297	950	68,030	73,884	81,025
Vote 04 - Socio Economic, Housing & Community Sa		466	466	897	466	466	897	466	466	897	466	466	2,518	8,939	14,570	16,485
Vote 05 - Technical Services		24,157	14,192	14,192	15,745	15,495	15,849	16,208	16,797	16,770	17,417	24,350	17,064	208,236	217,880	219,099
Vote 06 - Spatial Planning & Environmental Managem		642	551	551	551	551	551	551	551	551	551	551	551	6,701	6,381	6,512
Total Revenue by Vote		101,394	15,539	16,112	19,039	26,840	17,769	17,956	19,690	28,687	18,764	25,697	21,258	328,744	350,776	363,216
Expenditure by Vote to be appropriated																
Vote 01 - Office Of The Municipal Manager		3,930	2,907	2,907	2,907	3,203	3,019	2,907	2,907	2,907	2,907	2,928	6,619	40,047	42,574	44,586
Vote 02 - Corporate Services		1,589	1,421	1,424	1,424	1,954	1,636	1,421	1,421	1,421	1,421	1,468	1,522	18,121	19,319	20,489
Vote 03 - Financial Services		1,591	1,578	1,579	1,579	2,267	1,833	1,578	1,578	1,578	1,578	1,636	1,748	20,122	21,845	23,364
Vote 04 - Socio Economic, Housing & Community Sa		1,884	1,731	1,746	1,746	2,248	1,945	1,731	1,731	1,731	1,731	1,775	3,480	23,480	30,177	33,297
Vote 05 - Technical Services		16,839	15,831	15,985	16,028	18,683	21,467	16,138	15,874	15,874	15,983	16,063	17,371	202,136	216,998	229,658
Vote 06 - Spatial Planning & Environmental Managem		513	501	501	501	719	583	501	501	501	501	517	501	6,339	6,078	6,440
Total Expenditure by Vote		26,345	23,969	24,141	24,184	29,075	30,482	24,276	24,012	24,012	24,121	24,386	31,241	310,244	336,990	357,835
Surplus/(Deficit) before assoc.		75,049	(8,430)	(8,030)	(5,146)	(2,235)	(12,714)	(6,319)	(4,322)	4,675	(5,357)	1,311	(9,983)	18,500	13,786	5,382
Taxation													-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	75,049	(8,430)	(8,030)	(5,146)	(2,235)	(12,714)	(6,319)	(4,322)	4,675	(5,357)	1,311	(9,983)	18,500	13,786	5,382

Table SA27: -Budgeted monthly revenue and expenditure (standard classification) – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard																
Governance and administration		74,265	413	556	413	10,411	556	413	413	10,553	413	413	1,208	100,029	107,003	115,838
Executive and council		9,998	1	143	1	9,998	143	1	1	10,141	1	1	143	30,571	31,631	33,282
Budget and treasury office		64,108	297	297	297	297	297	297	297	297	297	297	950	68,030	73,884	81,025
Corporate services		159	115	115	115	115	115	115	115	115	115	115	115	1,428	1,488	1,531
Community and public safety		3,659	1,212	1,642	3,166	1,219	1,650	1,621	2,765	1,650	1,767	1,212	3,134	24,696	30,239	33,230
Community and social services		1,992	45	45	1,992	45	45	447	1,590	45	45	45	45	6,382	6,606	7,001
Sport and recreation		1,203	703	703	711	711	711	711	711	711	1,258	703	574	9,408	9,097	9,779
Public safety		458	458	458	458	458	458	458	458	458	458	458	2,079	7,115	7,376	7,650
Housing		6	6	436	6	6	436	6	6	436	6	6	436	1,791	7,160	8,800
Health																
Economic and environmental services		892	599	599	1,246	1,465	1,780	2,608	2,729	2,000	2,101	4,041	3,688	23,750	18,901	6,773
Planning and development		598	507	507	507	507	507	507	507	507	507	507	507	6,181	6,182	6,298
Road transport		250	49	49	695	914	1,230	2,057	2,178	1,449	1,550	3,490	3,137	17,049	12,519	262
Environmental protection		43	43	43	43	43	43	43	43	43	43	43	43	520	199	214
Trading services		22,578	13,314	13,314	14,213	13,744	13,783	13,314	13,783	14,484	14,484	20,031	13,227	180,270	194,633	207,375
Electricity		13,115	8,444	8,444	8,444	8,444	8,444	8,444	8,444	9,614	9,614	9,614	8,101	109,165	118,937	123,283
Water		4,219	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,416	28,238	31,877	34,099
Waste water management		4,045	1,512	1,512	2,410	1,941	1,980	1,512	1,512	1,512	1,512	7,058	1,512	28,485	28,360	33,375
Waste management		1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	14,381	15,459	16,619
Other																
Total Revenue - Standard		101,394	15,539	16,112	19,039	26,840	17,769	17,956	19,690	28,687	18,764	25,697	21,258	328,744	350,776	363,216
Expenditure - Standard																
Governance and administration		7,058	5,952	5,956	5,956	7,583	6,747	6,064	5,952	5,952	5,952	6,070	9,975	79,219	83,654	88,253
Executive and council		3,474	2,462	2,462	2,462	2,646	2,533	2,462	2,462	2,462	2,462	2,472	6,175	34,536	36,723	38,780
Budget and treasury office		1,591	1,578	1,579	1,579	2,267	1,833	1,578	1,578	1,578	1,578	1,636	1,748	20,122	21,845	23,364
Corporate services		1,993	1,912	1,916	1,916	2,669	2,380	2,024	1,912	1,912	1,912	1,962	2,053	24,561	25,086	26,109
Community and public safety		3,511	3,086	3,140	3,183	4,252	3,797	3,282	3,129	3,129	3,239	3,178	5,164	42,091	49,529	54,017
Community and social services		954	795	804	804	1,042	930	795	795	795	795	821	1,011	10,342	10,779	11,546
Sport and recreation		1,378	1,251	1,282	1,325	1,897	1,704	1,447	1,294	1,294	1,404	1,292	1,364	16,932	17,644	18,911
Public safety		973	892	907	1,166	1,015	892	892	892	892	892	918	2,641	12,989	13,908	14,719
Housing		206	147	147	147	147	147	147	147	147	147	147	147	1,828	7,198	8,841
Health																
Economic and environmental services		3,432	3,207	3,250	3,250	4,310	5,362	3,207	3,207	3,207	3,207	3,296	4,957	43,891	45,027	47,982
Planning and development		596	593	593	593	858	692	593	593	593	593	614	593	7,505	7,685	8,144
Road transport		2,736	2,523	2,566	2,566	3,362	4,580	2,523	2,523	2,523	2,523	2,591	4,273	35,290	36,572	39,059
Environmental protection		100	91	91	91	91	91	91	91	91	91	91	91	1,096	770	779
Trading services		12,189	11,568	11,641	11,641	12,762	14,418	11,568	11,568	11,568	11,568	11,686	10,990	143,167	156,857	165,603
Electricity		8,037	7,641	7,658	7,658	8,003	9,313	7,641	7,641	7,641	7,641	7,678	9,762	96,316	107,240	111,992
Water		1,818	1,736	1,755	1,755	1,991	2,220	1,736	1,736	1,736	1,762	1,762	(335)	19,644	21,261	23,027
Waste water management		1,356	1,268	1,288	1,288	1,553	1,811	1,268	1,268	1,268	1,268	1,297	615	15,547	15,878	17,284
Waste management		977	924	939	939	1,214	1,074	924	924	924	924	949	949	11,660	12,478	13,301
Other		155	155	155	155	168	160	155	155	155	155	156	155	1,876	1,923	1,980
Total Expenditure - Standard		26,345	23,969	24,141	24,184	29,075	30,482	24,276	24,012	24,012	24,121	24,386	31,241	310,244	336,990	357,835
Surplus/(Deficit) before assoc.		75,049	(8,430)	(8,030)	(5,146)	(2,235)	(12,714)	(6,319)	(4,322)	4,675	(5,357)	1,311	(9,983)	18,500	13,786	5,382
Share of surplus/ (deficit) of associate																
Surplus/(Deficit)	1	75,049	(8,430)	(8,030)	(5,146)	(2,235)	(12,714)	(6,319)	(4,322)	4,675	(5,357)	1,311	(9,983)	18,500	13,786	5,382

Table SA28: - Budgeted monthly capital expenditure (municipal vote) – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand																
Multi-year expenditure to be appropriated	1															
Capital multi-year expenditure sub-total	2															
Single-year expenditure to be appropriated																
Vote 01 - Office Of The Municipal Manager		–	50	88	37	–	150	–	–	70	–	–	–	395	52	16
Vote 02 - Corporate Services		33	36	26	16	193	170	–	55	–	–	–	–	529	230	441
Vote 03 - Financial Services		–	–	36	14	2	–	–	–	–	2	–	–	53	21	10
Vote 04 - Socio Economic, Housing & Community Sa		–	3	10	37	112	–	5	–	4	13	–	–	183	243	558
Vote 05 - Technical Services		1,658	4,865	5,467	3,273	3,592	4,025	4,224	6,381	10,025	11,735	9,447	5,004	69,694	61,639	46,875
Vote 06 - Spatial Planning & Environmental Managem		–	–	–	–	7	–	–	–	–	–	–	–	7	9	222
Capital single-year expenditure sub-total	2	1,691	4,954	5,627	3,376	3,905	4,345	4,229	6,436	10,099	11,749	9,447	5,004	70,861	62,193	48,123
Total Capital Expenditure	2	1,691	4,954	5,627	3,376	3,905	4,345	4,229	6,436	10,099	11,749	9,447	5,004	70,861	62,193	48,123

Table SA29: - Budgeted monthly capital expenditure (standard classification) – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital Expenditure - Standard	1															
<i>Governance and administration</i>		33	66	167	125	175	280	150	25	70	152	200	–	1,442	791	1,185
Executive and council		–	–	38	–	–	–	–	–	–	–	–	–	38	3	–
Budget and treasury office		–	–	36	14	2	–	–	–	–	2	–	–	53	21	10
Corporate services		33	66	93	110	173	280	150	25	70	150	200	–	1,350	768	1,175
<i>Community and public safety</i>		–	99	83	299	858	475	30	316	229	513	841	398	4,139	3,581	4,738
Community and social services		–	21	18	11	88	205	–	225	175	150	150	–	1,042	757	760
Sport and recreation		–	76	55	272	658	270	25	91	50	350	691	398	2,934	2,602	3,830
Public safety		–	3	10	17	112	–	5	–	4	13	–	–	163	223	148
Housing													–	–	–	–
Health													–	–	–	–
<i>Economic and environmental services</i>		140	450	450	725	977	1,520	1,625	1,635	3,340	2,078	1,456	550	14,946	20,790	11,282
Planning and development		–	–	–	–	7	–	–	–	–	–	–	–	7	9	222
Road transport		140	450	450	725	970	1,520	1,625	1,635	3,340	2,078	1,456	550	14,939	20,781	11,060
Environmental protection													–	–	–	–
<i>Trading services</i>		1,518	4,339	4,927	2,228	1,896	2,070	2,424	4,460	6,460	9,007	6,950	4,056	50,334	37,031	30,917
Electricity		880	2,040	3,352	2,000	1,720	1,600	1,400	2,350	3,260	3,780	3,350	2,100	27,832	12,861	6,754
Water		346	1,600	900	175	110	50	70	700	1,200	1,350	950	–	7,451	6,026	10,583
Waste water management		292	699	675	53	16	420	804	1,410	2,000	2,627	2,650	1,956	13,602	15,674	13,231
Waste management		–	–	–	–	50	–	150	–	–	1,250	–	–	1,450	2,470	350
<i>Other</i>													–	–	–	–
Total Capital Expenditure - Standard	2	1,691	4,954	5,627	3,376	3,905	4,345	4,229	6,436	10,099	11,749	9,447	5,004	70,861	62,193	48,123
Funded by:																
National Government		–	–	–	450	600	1,200	2,100	2,800	3,200	3,700	3,241	2,106	19,397	21,921	13,133
Provincial Government		–	2	15	–	28	150	–	–	100	122	–	–	417	–	–
District Municipality													–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–	250	300	298	848	–	–
Transfers recognised - capital		–	2	15	450	628	1,350	2,100	2,800	3,300	4,072	3,541	2,404	20,662	21,921	13,133
Public contributions & donations													–	–	–	–
Borrowing		1,488	4,339	4,815	2,000	1,600	1,820	1,400	2,950	5,310	6,793	4,800	2,450	39,765	33,905	31,786
Internally generated funds		203	613	797	926	1,677	1,175	729	686	1,489	884	1,106	150	10,434	6,367	3,204
Total Capital Funding		1,691	4,954	5,627	3,376	3,905	4,345	4,229	6,436	10,099	11,749	9,447	5,004	70,861	62,193	48,123

Table SA30: - Budgeted monthly cash flow – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA30 Budgeted monthly cash flow															
MONTHLY CASH FLOWS	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Receipts By Source													1		
Property rates	61 743	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(40)	(179)	61 164	66 253	72 903
Property rates - penalties & collection charges	22	22	22	22	22	22	22	22	22	22	22	20	262	281	295
Service charges - electricity revenue	12 934	8 310	8 310	8 310	8 310	8 310	8 310	8 310	8 310	8 310	8 310	6 922	102 956	110 565	118 735
Service charges - water revenue	4 121	2 082	2 082	2 082	2 082	2 082	2 082	2 082	2 082	2 082	2 082	2 064	27 005	28 752	30 900
Service charges - sanitation revenue	3 502	1 401	1 401	1 401	1 401	1 401	1 401	1 401	1 401	1 401	1 401	1 215	18 727	20 131	21 641
Service charges - refuse revenue	1 182	1 182	1 182	1 182	1 182	1 182	1 182	1 182	1 182	1 182	1 182	1 045	14 047	15 100	16 232
Service charges - other	529	529	529	536	536	536	536	536	536	529	529	533	6 394	6 853	7 368
Rental of facilities and equipment	308	308	308	308	308	308	308	308	308	308	308	310	3 698	3 975	4 195
Interest earned - external investments	215	215	215	215	215	215	215	215	215	215	215	215	2 580	2 615	2 640
Interest earned - outstanding debtors	65	65	65	65	65	65	65	65	65	65	65	70	785	841	900
Dividends received													-	-	-
Fines	225	225	225	225	225	225	225	225	225	225	225	1 841	4 316	4 533	4 760
Licences and permits	26	26	26	26	26	26	26	26	26	26	26	21	307	333	361
Agency services	127	127	127	127	127	127	127	127	127	127	127	124	1 521	1 521	1 521
Transfer receipts - operational	14 133	101	674	1 984	10 099	674	503	1 582	10 672	179	101	10 935	51 637	53 875	53 793
Other revenue	259	259	259	259	259	259	259	259	259	259	259	265	3 114	3 312	3 524
Cash Receipts by Source	99 391	14 812	15 385	16 702	24 817	15 392	15 221	16 300	25 390	14 890	14 812	25 400	298 513	318 941	339 769
Other Cash Flows by Source															
Transfer receipts - capital	743	178	178	1 788	1 473	1 827	2 186	2 841	2 748	3 325	10 336	(6 961)	20 662	21 921	13 133
Contributions recognised - capital & Contributed assets													-	-	-
Proceeds on disposal of PPE	417	417	417	417	417	417	417	417	417	417	417	413	5 000	5 000	5 000
Short term loans													-	-	-
Borrowing long term/refinancing												39 765	39 765	34 105	31 986
Increase (decrease) in consumer deposits	1	1	1	1	1	1	1	1	1	1	1	1	12	15	17
Decrease (Increase) in non-current debtors													-	-	-
Decrease (increase) other non-current receivables													-	-	-
Decrease (increase) in non-current investments													-	-	-
Total Cash Receipts by Source	100 552	15 408	15 981	18 907	26 708	17 637	17 825	19 559	28 556	18 633	25 566	58 618	363 951	379 982	389 905
Cash Payments by Type															
Employee related costs	8 828	8 827	8 827	8 827	13 035	10 523	8 827	8 827	8 827	8 827	8 827	2 158	105 156	111 370	118 866
Remuneration of councillors	488	488	488	488	488	488	488	488	488	488	488	488	5 858	6 256	6 681
Finance charges						4 338						4 425	8 763	11 448	13 475
Bulk purchases - Electricity	5 818	5 818	5 818	5 818	5 818	5 818	5 818	5 818	5 818	5 818	5 818	5 818	69 816	75 449	81 530
Bulk purchases - Water & Sewer	400	400	400	400	400	400	400	400	400	400	400	993	5 389	5 987	6 653
Other materials													-	-	-
Contracted services	260	260	260	303	567	567	567	303	303	412	260	1 881	5 939	6 214	6 502
Transfers and grants - other municipalities													-	-	-
Transfers and grants - other													-	-	-
Other expenditure	8 481	6 106	6 279	6 279	6 696	6 279	6 106	6 106	6 106	6 106	6 524	10 153	81 220	91 094	93 909
Cash Payments by Type	24 274	21 898	22 070	22 113	27 004	28 412	22 205	21 941	21 941	22 050	22 315	25 917	282 141	307 818	327 617
Other Cash Flows/Payments by Type															
Capital assets	1 691	4 954	5 627	3 376	3 905	4 345	4 229	6 436	10 099	11 749	9 447	5 004	70 861	62 193	48 123
Repayment of borrowing						5 039						5 039	10 078	13 144	16 097
Other Cash Flows/Payments													-	-	-
Total Cash Payments by Type	25 965	26 852	27 697	25 490	30 909	37 796	26 434	28 376	32 040	33 799	31 762	35 960	363 080	383 155	391 837
NET INCREASE/(DECREASE) IN CASH HELD	74 587	(11 443)	(11 716)	(6 582)	(4 201)	(20 158)	(8 608)	(8 818)	(3 484)	(15 166)	(6 196)	22 658	872	(3 173)	(1 932)
Cash/cash equivalents at the month/year begin:	48 652	123 239	111 796	100 079	93 497	89 296	69 138	60 529	51 712	48 228	33 062	26 866	48 652	49 524	46 351
Cash/cash equivalents at the month/year end:	123 239	111 796	100 079	93 497	89 296	69 138	60 529	51 712	48 228	33 062	26 866	49 524	49 524	46 351	44 419

2.10 Contracts having future budgetary implications

Table SA32: (NT – supporting tables)

WC042 Hessequa - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
Henque Waste	Yrs	3	Refuse Recycling	30 June 2016	450
Eden District Municipality	Yrs	3	Fire Brigade Services	30 June 2016	2,505
Hessequa Life Savers Association	Yrs	3	Life savers	30 June 2016	593
Small Contractors - Refuse Removal	Yrs	2	Refuse Removal	30 June 2015	30
CCM Transport	Yrs	2	Refuse Removal	30 June 2015	120
Annual Tenders	Yrs	1	Cleaning & Security Services Camps	30 June 2015	609
SINTELL	Yrs	3	<i>Traffic Fines Outsourced</i>		1,622

2.11 Capital expenditure details

The following three tables present details of the municipality's capital expenditure programme, firstly on new assets, then the renewal of assets and finally on the repair and maintenance of assets.

Table SA 34a: - Capital expenditure on new assets by asset class – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA34a Capital expenditure on new assets by asset class									
Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	10,438	19,638	16,795	28,001	12,989	12,989	33,565	18,090	8,821
Infrastructure - Road transport	5,551	6,794	10,663	7,132	2,234	2,234	5,281	6,097	3,290
Roads, Pavements & Bridges	5,551	5,505	6,648	4,832	1,911	1,911	5,041	5,257	2,320
Storm water	-	1,289	4,015	2,300	323	323	240	840	970
Infrastructure - Electricity	367	3,721	269	14,000	5,000	5,000	19,012	7,400	24
Generation	-	955	-	-	-	-	-	-	-
Transmission & Reticulation	367	2,740	269	14,000	5,000	5,000	19,012	7,400	24
Street Lighting	-	26	-	-	-	-	-	-	-
Infrastructure - Water	3,467	4,400	5,131	2,298	3,947	3,947	1,636	2,733	3,616
Dams & Reservoirs	2,716	3,890	4,667	1,528	3,273	3,273	-	-	-
Water purification	-	-	-	-	-	-	550	-	950
Reticulation	751	510	464	770	674	674	1,086	2,733	2,666
Infrastructure - Sanitation	1,052	4,647	732	4,571	1,807	1,807	7,586	1,761	1,791
Reticulation	1,052	3,297	-	350	70	70	280	-	530
Sewerage purification	-	1,350	732	4,221	1,737	1,737	7,306	1,761	1,261
Infrastructure - Other	-	75	-	-	-	-	50	100	100
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	75	-	-	-	-	50	100	100
Community	1,851	1,322	996	1,000	957	957	1,793	1,215	1,304
Parks & gardens	-	-	-	-	-	-	55	60	60
Sportsfields & stadia	-	575	-	-	-	-	291	-	-
Swimming pools	-	-	-	-	-	-	365	135	-
Community halls	-	-	52	60	40	40	-	-	260
Libraries	-	-	476	-	-	-	-	-	-
Recreational facilities	-	-	149	-	-	-	86	140	154
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	225	181	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	20	-	-	-	-	20	-
Cemeteries	-	-	300	400	400	400	720	650	250
Social rental housing	-	-	-	-	-	-	-	-	-
Other	1,626	567	-	540	517	517	276	210	580
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	921	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	921	-	-	-	-	-	-
Other assets	3,861	3,126	5,575	4,953	4,751	4,751	5,969	7,110	8,184
General vehicles	418	507	3,107	1,810	1,735	1,735	2,080	2,005	4,627
Specialised vehicles	-	-	650	-	-	-	1,250	2,250	-
Plant & equipment	1,420	1,100	416	1,704	1,931	1,931	226	1,319	866
Computers - hardware/equipment	302	180	326	438	402	402	703	163	103
Furniture and other office equipment	500	361	447	745	399	399	848	301	421
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	939	246	-	20	64	64	50	15	175
Other Buildings	44	701	534	30	30	30	265	535	453
Other Land	-	-	-	100	100	100	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	238	30	96	107	90	90	547	521	1,539
Agricultural assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	16,150	24,086	24,287	33,954	18,697	18,697	41,327	26,415	18,309
Specialised vehicles	-	-	650	-	-	-	1,250	2,250	-
Refuse	-	-	-	-	-	-	1,250	2,250	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	650	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

**Table SA34b: - Capital expenditure on the renewal of existing assets by asset class –
(NT supporting tables)**

WC042 Hessequa - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class									
Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	22,473	36,429	15,185	12,066	6,507	6,507	27,291	34,383	27,771
Infrastructure - Road transport	11,416	25,499	6,878	2,471	2,662	2,662	7,933	13,774	5,080
Roads, Pavements & Bridges	4,927	22,310	6,878	2,471	2,662	2,662	5,933	13,774	5,080
Storm water	6,489	3,189	—	—	—	—	2,000	—	—
Infrastructure - Electricity	8,796	7,572	5,450	5,000	1,240	1,240	8,380	5,100	4,855
Generation	—	—	—	—	—	—	—	—	—
Transmission & Reticulation	8,796	7,572	5,450	5,000	1,240	1,240	8,380	5,100	4,855
Street Lighting	—	—	—	—	—	—	—	—	—
Infrastructure - Water	564	965	2,014	2,610	810	810	5,205	2,340	6,555
Dams & Reservoirs	—	—	—	—	—	—	—	—	50
Water purification	—	—	214	—	—	—	—	—	2,200
Reticulation	564	965	1,800	2,610	810	810	5,205	2,340	4,305
Infrastructure - Sanitation	1,697	2,394	844	1,985	1,795	1,795	5,773	13,069	11,081
Reticulation	—	410	685	425	105	105	3,067	6,635	1,050
Sewerage purification	1,697	1,984	159	1,560	1,690	1,690	2,706	6,434	10,031
Infrastructure - Other	—	—	—	—	—	—	—	100	200
Waste Management	—	—	—	—	—	—	—	—	—
Transportation	—	—	—	—	—	—	—	—	—
Gas	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	100	200
Community	524	1,371	123	2,460	4,680	4,680	1,298	275	616
Parks & gardens	—	193	—	—	—	—	—	—	—
Sportsfields & stadia	—	122	—	1,960	4,260	4,260	878	30	416
Swimming pools	14	—	—	—	—	—	—	—	20
Community halls	—	—	—	30	—	—	20	15	—
Libraries	—	—	—	—	—	—	—	—	—
Recreational facilities	112	368	105	200	190	190	150	50	—
Fire, safety & emergency	—	—	—	—	—	—	—	—	—
Security and policing	—	—	—	—	—	—	—	—	—
Buses	—	—	—	—	—	—	—	—	—
Clinics	—	—	—	—	—	—	—	—	—
Museums & Art Galleries	—	—	—	—	—	—	—	—	—
Cemeteries	—	—	—	—	—	—	—	—	—
Social rental housing	—	—	—	—	—	—	—	—	—
Other	398	688	18	270	230	230	250	180	180
Heritage assets	—	—	—	—	—	—	—	—	—
Buildings	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—
Investment properties	—	—	—	—	—	—	—	—	—
Housing development	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—
Other assets	3,978	3,339	422	525	360	360	945	1,120	1,427
General vehicles	1,476	1,140	124	—	—	—	—	—	—
Specialised vehicles	—	1,863	—	—	—	—	—	—	—
Plant & equipment	1,136	193	83	270	113	113	360	370	300
Computers - hardware/equipment	53	—	—	—	—	—	—	—	—
Furniture and other office equipment	—	54	—	—	7	7	—	100	80
Abattoirs	—	—	—	—	—	—	—	—	—
Markets	—	—	—	—	—	—	—	—	—
Civic Land and Buildings	1,312	—	105	—	—	—	20	—	35
Other Buildings	—	—	—	80	65	65	525	490	720
Other Land	—	—	—	—	—	—	—	—	—
Surplus Assets - (Investment or Inventory)	—	89	110	175	175	175	40	160	292
Other	—	—	—	—	—	—	—	—	—
Agricultural assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Intangibles	—	—	—	—	—	—	—	—	—
Computers - software & programming	—	—	—	—	—	—	—	—	—
Total Capital Expenditure on renewal of existing	26,975	41,139	15,730	15,051	11,547	11,547	29,534	35,778	29,514
Specialised vehicles	—	1,863	—	—	—	—	—	—	—
Refuse	—	1,254	—	—	—	—	—	—	—
Fire	—	—	—	—	—	—	—	—	—
Conservancy	—	609	—	—	—	—	—	—	—
Ambulances	—	—	—	—	—	—	—	—	—
Renewal of Existing Assets as % of total capex	62.6%	63.1%	39.3%	30.7%	30.2%	30.2%	41.7%	57.6%	62.0%
Renewal of Existing Assets as % of deprecn"	172.9%	245.0%	77.7%	77.1%	55.3%	55.3%	135.5%	159.3%	129.4%

Table SA34c: - Repairs and maintenance expenditure by asset class – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA34c Repairs and maintenance expenditure by asset class									
Description	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	5,582	4,288	4,740	10,017	9,823	9,823	11,973	12,631	13,345
Infrastructure - Road transport	2,801	2,008	2,255	2,384	2,033	2,033	2,265	2,273	2,384
Roads, Pavements & Bridges	2,477	1,832	2,083	2,180	1,829	1,829	2,030	2,030	2,131
Storm water	325	176	172	204	204	204	235	244	253
Infrastructure - Electricity	1,439	1,557	1,468	2,704	2,858	2,858	4,520	4,835	5,121
Generation									
Transmission & Reticulation	1,170	1,138	1,264	2,465	2,652	2,652	4,241	4,544	4,818
Street Lighting	269	419	204	239	206	206	279	291	303
Infrastructure - Water	634	328	518	3,400	3,399	3,399	3,615	3,852	4,078
Dams & Reservoirs									
Water purification									
Reticulation	634	328	518	3,400	3,399	3,399	3,615	3,852	4,078
Infrastructure - Sanitation	485	262	324	1,345	1,385	1,385	1,437	1,527	1,612
Reticulation	485	262	324	1,345	1,385	1,385	1,437	1,527	1,612
Sewerage purification									
Infrastructure - Other	222	133	176	183	147	147	137	143	149
Waste Management									
Transportation									
Gas									
Other	222	133	176	183	147	147	137	143	149
Community	367	106	256	131	131	131	143	151	158
Parks & gardens	98	54	119	81	81	81	91	95	100
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries									
Recreational facilities	269	51	136	50	50	50	53	55	58
Fire, safety & emergency									
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries									
Social rental housing									
Other									
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings									
Other									
Investment properties	-	-	-	-	-	-	-	-	-
Housing development									
Other									
Other assets	6,527	6,633	6,401	7,867	7,400	7,400	8,233	7,975	8,628
General vehicles	3,133	3,678	3,493	4,133	3,891	3,891	3,900	4,187	4,662
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	936	946	954	1,210	1,095	1,095	1,334	1,421	1,512
Computers - hardware/equipment	109	97	105	127	127	127	143	148	159
Furniture and other office equipment	151	143	169	350	266	266	296	323	353
Abattoirs									
Markets									
Civic Land and Buildings	2,071	1,675	1,509	1,723	1,699	1,699	2,119	1,538	1,573
Other Buildings									
Other Land	97	92	123	127	127	127	134	140	147
Surplus Assets - (Investment or Inventory)									
Other	31	1	46	196	196	196	307	217	221
Agricultural assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming									
Total Repairs and Maintenance Expenditure	12,476	11,026	11,397	18,015	17,354	17,354	20,349	20,756	22,130
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									
R&M as a % of PPE	2.5%	2.0%	2.0%	3.0%	3.0%	3.0%	3.2%	3.1%	3.2%
R&M as % Operating Expenditure	5.2%	4.2%	4.0%	6.4%	6.0%	6.0%	6.6%	6.2%	6.2%

Table SA35 - Future financial implications of the capital budget – (NT – supporting tables)**WC042 Hessequa - Supporting Table SA35 Future financial implications of the capital budget**

Vote Description	Ref	2014/15 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Present value
R thousand								
Capital expenditure	1							
Vote 01 - Office Of The Municipal Manager		395	52	16	–	–	–	–
Vote 02 - Corporate Services		529	230	441	10	24	–	–
Vote 03 - Financial Services		53	21	10	234	175	–	–
Vote 04 - Socio Economic, Housing & Community Sa		183	243	558	722	–	–	–
Vote 05 - Technical Services		69,694	61,639	46,875	1,189	966	–	–
Vote 06 - Spatial Planning & Environmental Managem		7	9	222	–	–	–	–
Total Capital Expenditure		70,861	62,193	48,123	2,155	1,165	–	–
Future operational costs by vote	2							
Vote 01 - Office Of The Municipal Manager		40,047	42,574	44,586	36,118	38,321	–	–
Vote 02 - Corporate Services		18,121	19,319	20,489	23,156	24,568	–	–
Vote 03 - Financial Services		20,122	21,845	23,364	25,061	26,589	–	–
Vote 04 - Socio Economic, Housing & Community Sa		23,480	30,177	33,297	–	–	–	–
Vote 05 - Technical Services		202,136	216,998	229,658	10,057	10,671	–	–
Vote 06 - Spatial Planning & Environmental Managem		6,339	6,078	6,440	55	59	–	–
Total future operational costs		310,244	336,990	357,835	94,447	100,208	–	–
Future revenue by source	3							
Property rates		62,412	67,605	74,391	69,658	–	–	–
Property rates - penalties & collection charges		262	281	295	781	–	–	–
Service charges - electricity revenue		105,057	112,821	121,159	129,216	–	–	–
Service charges - water revenue		27,556	29,339	31,530	30,095	–	–	–
Service charges - sanitation revenue		19,109	20,542	22,083	23,961	–	–	–
Service charges - refuse revenue		14,333	15,408	16,564	16,382	–	–	–
Service charges - other		6,394	6,853	7,368	–	–	–	–
Rental of facilities and equipment		3,698	3,975	4,195	5,086	–	–	–
Total future revenue		238,822	256,825	277,585	275,179	–	–	–
Net Financial Implications		142,283	142,358	128,373	(178,577)	101,374	–	–

Table SA36: - Detailed capital budget per municipal vote – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA36 Detailed capital budget													
Municipal Vote/Capital project	Program/Project description	Project number	Individually	Asset Class	Asset Sub-Class	Prior year outcomes		2014/15 Medium Term Revenue & Budget			Project Information		
R thousand			6	3	3	Audited	Current Year	Budget Year	Budget Year	Budget Year	Ward	New or	
Parent municipality:													
List all capital projects grouped by Municipal Vote													
01 - Office Of The Municipal Manager	1030105103401 - Office Chair - Mm	1030105103401	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	1	-	-	-	H/Q	New	
01 - Office Of The Municipal Manager	1030105103402 - Cupboard With Shelves - Mm	1030105103402	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	3	-	H/Q	New	
01 - Office Of The Municipal Manager	1550105103434 - Online Vending Solution - Ict	1550105103434	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	65	-	-	-	H/Q	New	
01 - Office Of The Municipal Manager	1550105103435 - Storage Area Network - Ict	1550105103435	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	60	60	-	-	H/Q	New	
01 - Office Of The Municipal Manager	1550105103436 - Disaster Recovery Server - Ict	1550105103436	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	65	-	-	-	H/Q	New	
01 - Office Of The Municipal Manager	1550105103437 - Fibre To Dr Site - Ict	1550105103437	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	25	-	-	-	H/Q	New	
01 - Office Of The Municipal Manager	1550105103439 - Fibre Recabling Hessequa Main - Ict	1550105103439	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	50	-	-	H/Q	New	
01 - Office Of The Municipal Manager	1550105103440 - Account Printers (Large) - Ict	1550105103440	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	-	30	-	H/Q	New	
01 - Office Of The Municipal Manager	1550105103441 - 1 X Desk - Ict	1550105103441	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	4	-	H/Q	New	
01 - Office Of The Municipal Manager	Executive And Council	1080105103700	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	8	-	-	H/Q	New	
01 - Office Of The Municipal Manager	Executive And Council	1080105103612	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	9	-	-	-	New	New	
01 - Office Of The Municipal Manager	Executive And Council	1080105103701	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	30	-	-	H/Q	New	
01 - Office Of The Municipal Manager	Executive And Council		No	Other	Other	28	-	-	-	-	New	New	
01 - Office Of The Municipal Manager	Finance & Admin - Finance	1530105103716	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	8	-	-	H/Q	New	
01 - Office Of The Municipal Manager	Finance & Admin - Information Technology	1550105103740	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	16	-	16	H/Q	New	
01 - Office Of The Municipal Manager	Finance & Admin - Information Technology	1550105103742	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	40	-	-	H/Q	New	
01 - Office Of The Municipal Manager	Finance & Admin - Information Technology	1550105103743	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	-	15	-	H/Q	New	
01 - Office Of The Municipal Manager	Finance & Admin - Information Technology	1550105103744	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	50	-	-	H/Q	New	
01 - Office Of The Municipal Manager	Finance & Admin - Information Technology	1550105103745	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	40	-	-	H/Q	New	
01 - Office Of The Municipal Manager	Finance & Admin - Information Technology	1550105103746	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	50	-	-	H/Q	New	
01 - Office Of The Municipal Manager	Finance & Admin - Information Technology	1550105103747	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	30	-	-	H/Q	New	
01 - Office Of The Municipal Manager	Finance & Admin - Information Technology	15550105103801	No	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	8	10	-	-	H/Q	New	
01 - Office Of The Municipal Manager	Finance & Admin - Information Technology	1550105103802	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	4	-	-	H/Q	New	
01 - Office Of The Municipal Manager	Finance & Admin - Information Technology	1550105103741	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	2	-	-	H/Q	New	
01 - Office Of The Municipal Manager	Finance & Admin-Other Admin	1530105103803	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	4	-	-	-	H/Q	New	
01 - Office Of The Municipal Manager	Finance & Admin-Other Admin	1530105103717	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	2	-	-	H/Q	New	
02 - Corporate Services	1540105103425 - Occupational Health And Safety	1540105103425	Yes	Plant & Equipment	Plant & Equipment	-	-	10	-	-	10	H/Q	New
02 - Corporate Services	1540105103426 - 3 X Laptops - Mm	1540105103426	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	6	-	-	-	H/Q	New	
02 - Corporate Services	155025103452 - Industrial Scanner - Archive	155025103452	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	16	-	-	-	H/Q	New	
02 - Corporate Services	155025103453 - 1 X Desktop - Archive	155025103453	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	-	8	-	H/Q	New	
02 - Corporate Services	3010025400205 - 2 X Filing Cabinets	3010025400205	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	3	-	-	-	6,7,8	New	
02 - Corporate Services	3010055400200 - Vacuum Cleaner - Albertinia	3010055400200	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	1	-	-	-	2	New	
02 - Corporate Services	3010065400206 - 4 X Computer Desks	3010065400206	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	14	-	-	-	New	New	
02 - Corporate Services	3010065400207 - Burglar Proofing Of 4 Windows	3010065400207	Yes	Other	Other	-	13	-	-	-	1	New	
02 - Corporate Services	3010065400208 - Fence And Gate Around Building	3010065400208	Yes	Other	Other	-	9	-	-	-	1	New	
02 - Corporate Services	3010065400209 - 4 X Roof Fans - Bikooville	3010065400209	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	4	-	-	-	1	New	
02 - Corporate Services	3010145400201 - 6 X Armchairs For Reading Area -	3010145400201	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	16	-	-	-	4	New	
02 - Corporate Services	3010145400202 - 4 X Plant Pots - Duivenhoks	3010145400202	Yes	Other	Other	-	1	-	-	-	4	New	
02 - Corporate Services	3010145400203 - 8 X Book Shelves - Duivenhoks	3010145400203	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	16	-	-	-	4	New	
02 - Corporate Services	3050025103472 - Glass Panels - Reception Area -	3050025103472	Yes	Civic Land And Buildings	Civic Land And Buildings	-	-	25	-	-	6,7,8	New	
02 - Corporate Services	3050026103003 - Enclosure - Refuse Collection Point -	3050026103003	Yes	Community Halls	Community Halls	-	-	20	-	-	6,7,8	Renew	
02 - Corporate Services	3050045103474 - Stove - Duivenhoks Hall	3050045103474	No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	8	-	-	-	4	New	
02 - Corporate Services	3050045103475 - 10 X Steel Tables - Duivenhoks Hall	3050045103475	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	4	9	-	-	4	New	
02 - Corporate Services	3050045103476 - 100 X Plastic Chairs - Duivenhoks	3050045103476	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	5	6	-	-	4	New	
02 - Corporate Services	3050045103477 - 216 Chest Freezer - Duivenhoks	3050045103477	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	2	-	-	-	4	New	
02 - Corporate Services	3050055103478 - 1 X Stove - Town Hall	3050055103478	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	6	2	New	
02 - Corporate Services	Community & Social Community Halls	3050025103767	Yes	Civic Land And Buildings	Civic Land And Buildings	-	-	-	-	7	6,7,8	New	
02 - Corporate Services	Community & Social Community Halls	3050025202605	Yes	Civic Land And Buildings	Civic Land And Buildings	-	-	-	-	60	6,7,8	New	
02 - Corporate Services	Community & Social Community Halls	3050025202606	Yes	Civic Land And Buildings	Civic Land And Buildings	-	-	-	-	38	6,7,8	New	
02 - Corporate Services	Community & Social Community Halls	3050026202902	Yes	Civic Land And Buildings	Civic Land And Buildings	-	-	-	-	20	6,7,8	Renew	
02 - Corporate Services	Community & Social Community Halls	3050025103606	No	Community Halls	Community Halls	5	-	-	-	-	7	New	
02 - Corporate Services	Community & Social Community Halls	3050045202607	Yes	Community Halls	Community Halls	-	-	-	-	200	2	New	
02 - Corporate Services	Community & Social Community Halls	3050055103609	Yes	Community Halls	Community Halls	22	-	-	-	-	New	New	
02 - Corporate Services	Community & Social Community Halls	3050135103197	Yes	Community Halls	Community Halls	10	-	-	-	-	New	New	
02 - Corporate Services	Community & Social Community Halls	3050325103607	No	Community Halls	Community Halls	7	-	-	-	-	7	New	
02 - Corporate Services	Community & Social Community Halls	3050135103770	Yes	Community Halls	Community Halls	-	-	-	15	-	1	Renew	
02 - Corporate Services	Community & Social Community Halls	3010025400215	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	1	-	-	-	-	New	New	
02 - Corporate Services	Community & Social Community Halls	3010025400216	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	5	-	-	-	-	New	New	
02 - Corporate Services	Community & Social Community Halls	3010035400239	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	1	-	-	-	New	New	
02 - Corporate Services	Community & Social Community Halls	3010035400281	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	8	-	-	1,3	New	
02 - Corporate Services	Community & Social Community Halls	3010045400282	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	8	-	-	4	New	
02 - Corporate Services	Community & Social Community Halls	3010055400236	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	1	-	-	-	New	New	
02 - Corporate Services	Community & Social Community Halls	3010055400283	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	12	-	-	2	New	
02 - Corporate Services	Community & Social Community Halls	3010065400236	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	1	-	-	-	New	New	
02 - Corporate Services	Community & Social Community Halls	3010145400285	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	150	-	-	4	New	
02 - Corporate Services	Community & Social Community Halls	3010155400237	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	1	-	-	-	New	New	
02 - Corporate Services	Community & Social Community Halls	3050045103768	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	-	-	4	4	New	
02 - Corporate Services	Community & Social Community Halls	3010025400210	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	115	-	-	-	7	New	
02 - Corporate Services	Community & Social Community Halls	3010025400280	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	2	-	-	H/Q	New	
02 - Corporate Services	Community & Social Community Halls	3010035400217	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	1	-	-	-	-	New	New	
02 - Corporate Services	Community & Social Community Halls	3010035400218	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	1	-	-	-	-	New	New	
02 - Corporate Services	Community & Social Community Halls	3010045400211	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	1	-	-	-	4,5	New	
02 - Corporate Services	Community & Social Community Halls	3010065400220	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	2	-	-	-	-	New	New	

Table 36: Detailed capital budget per municipal vote (continued)

Municipal Vote/Capital project													Program/Project description		Project number	Individually	Asset Class	Asset Sub-Class	Prior year outcomes		2014/15 Medium Term Revenue & Expenditure			Project information		
R thousand														6	3	3	Audited	Current Year	Budget Year	Budget Year	Budget Year	Ward	New or			
Parent municipality:																										
List all capital projects grouped by Municipal Vote																										
02 - Corporate Services	Community & Social Community Halls	3010065400221	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Community & Social Community Halls		Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Community & Social Community Halls	3010155400232	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Community & Social Community Halls	3050025103630	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Community & Social Community Halls		No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Community & Social Community Halls	3050045103770	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	2	4	-	New				
02 - Corporate Services	Community & Social Community Halls	3050045103771	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Community & Social Community Halls		No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Community & Social Community Halls	3050055103772	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	-	-	10	-	-	-	-	-	-	2	-	New				
02 - Corporate Services	Community & Social Community Halls	3050055103773	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	-	-	2	-	-	-	-	-	-	2	-	New				
02 - Corporate Services	Community & Social Community Halls		No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Community & Social Community Halls	3050075103774	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	9	-	-	-	-	-	-	-	-	-	-	4	-	New				
02 - Corporate Services	Community & Social Community Halls	3050075103775	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	2	-	-	-	-	-	-	-	-	-	-	4	-	New				
02 - Corporate Services	Community & Social Community Halls	3050135103779	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	1	-	-	-	-	-	-	-	-	-	-	1	-	New				
02 - Corporate Services	Community & Social Community Halls		No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Community & Social Community Halls	3050145103780	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	4	New				
02 - Corporate Services	Community & Social Community Halls	3050145103781	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	4	New				
02 - Corporate Services	Community & Social Community Halls	3050155103784	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	2	-	-	-	-	-	-	-	-	-	-	2	-	New				
02 - Corporate Services	Community & Social Community Halls		No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Community & Social Community Halls	3050245103785	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	2	-	-	-	-	-	-	-	-	-	-	5	-	New				
02 - Corporate Services	Community & Social Community Halls		No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Community & Social Community Halls	3050325103786	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	7	New				
02 - Corporate Services	Community & Social Community Halls	3050056103039	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Renew				
02 - Corporate Services	Community & Social Community Halls	3010025400235	Yes	Libraries	Libraries	31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Community & Social Community Halls	3010055400234	Yes	Libraries	Libraries	32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Community & Social Community Halls	3010145400231	Yes	Libraries	Libraries	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Community & Social Community Halls	3010145400233	Yes	Libraries	Libraries	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Community & Social Community Halls	3010025400228	Yes	Other	Other	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Community & Social Community Halls	3010065400230	Yes	Other	Other	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Community & Social Community Halls	3010065400284	Yes	Other	Other	-	-	-	15	-	-	-	-	-	-	-	-	-	-	1	-	New				
02 - Corporate Services	Community & Social Community Halls	3010135400222	Yes	Other	Other	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Community & Social Community Halls	3050045103760	Yes	Other	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	4	New				
02 - Corporate Services	Community & Social Community Halls	3050155103783	Yes	Other	Other	-	-	-	1	-	-	-	-	-	-	-	-	-	-	2	-	New				
02 - Corporate Services	Community & Social Community Halls	3050255202610	Yes	Other	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40	2	New				
02 - Corporate Services	Community & Social Community Halls	3050325103767	Yes	Other	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	7	New				
02 - Corporate Services	Community & Social Community Halls	3050135103777	Yes	Other Buildings	Other Buildings	-	-	-	50	-	-	-	-	-	-	-	-	-	-	1	-	New				
02 - Corporate Services	Finance & Admin-Human Resource	1540105103624	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Finance & Admin-Human Resource	1540105103719	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48	-	H/Q				
02 - Corporate Services	Finance & Admin-Human Resource	1540105103721	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	H/Q				
02 - Corporate Services	Finance & Admin-Human Resource	1540105103722	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	H/Q				
02 - Corporate Services	Finance & Admin-Human Resource	1540105103621	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Finance & Admin-Human Resource	1540105103622	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Finance & Admin-Human Resource	1540105103623	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Finance & Admin-Human Resource	1540105103720	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	H/Q				
02 - Corporate Services	Finance & Admin-Human Resource	1540105103723	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	H/Q				
02 - Corporate Services	Finance & Admin-Human Resource	1540105103724	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Finance & Admin-Human Resource	1540105103725	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Finance & Admin-Human Resource	1540105103726	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	H/Q				
02 - Corporate Services	Finance & Admin-Human Resource	1540105103727	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	H/Q				
02 - Corporate Services	Finance & Admin-Human Resource	1540105103729	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-	H/Q				
02 - Corporate Services	Finance & Admin-Human Resource	1540105103730	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	H/Q				
02 - Corporate Services	Finance & Admin-Human Resource	1540105103731	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-	H/Q				
02 - Corporate Services	Finance & Admin-Human Resource	1540105103732	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	H/Q				
02 - Corporate Services	Finance & Admin-Human Resource	1540105103733	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-	H/Q				
02 - Corporate Services	Finance & Admin-Human Resource	1540105103734	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	H/Q				
02 - Corporate Services	Finance & Admin-Human Resource	1540105103735	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	H/Q				
02 - Corporate Services	Finance & Admin-Human Resource	1540105103736	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	H/Q				
02 - Corporate Services	Finance & Admin-Human Resource	1540105103737	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	H/Q				
02 - Corporate Services	Finance & Admin-Human Resource	1540105103738	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	H/Q				
02 - Corporate Services	Finance & Admin-Human Resource	1540105103739	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40	-	H/Q				
02 - Corporate Services	Finance & Admin-Other Admin	1540105103718	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	-	17	-	-	-	-	-	-	-	-	-	-	-	-	H/Q				
02 - Corporate Services	Finance & Admin-Other Admin	155025103755	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	H/Q				
02 - Corporate Services	Finance & Admin-Other Admin	155025103756	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	-	8	-	-	-	-	-	-	-	-	-	-	8	-	H/Q				
02 - Corporate Services	Finance & Admin-Other Admin	2000105103762	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	H/Q				
02 - Corporate Services	Finance & Admin-Other Admin	1540105103728	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	17	-	-	-	-	-	-	-	-	-	-	-	-	H/Q				
02 - Corporate Services	Finance & Admin-Other Admin	155025103627	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Finance & Admin-Other Admin	155025103725	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	H/Q				
02 - Corporate Services	Finance & Admin-Other Admin	155025103750	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Finance & Admin-Other Admin	155025103759	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-	H/Q				
02 - Corporate Services	Finance & Admin-Other Admin	155025103760	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-	H/Q				
02 - Corporate Services	Finance & Admin-Other Admin	155025103761	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	H/Q				
02 - Corporate Services	Finance & Admin-Other Admin		No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	New				
02 - Corporate Services	Finance & Admin-Other Admin		No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	New				

Table 36: Detailed capital budget per municipal vote (continued)

WC042 Hessequa - Supporting Table 8A36 Detailed capital budget												
Municipal Vote/Capital project	Program/Project description	Project number	Individually	Asset Class	Asset Sub-Class	Prior year outcomes		2014/15 Medium Term Revenue &			Project information	
R thousand			6	3	3	Audited	Current Year	Budget Year	Budget Year	Budget Year	Ward	New or
Parent municipality:												
List all capital projects grouped by Municipal Vote												
02 - Corporate Services	Finance & Admin-Other Admin	2000105103626	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	2	-	-	-		New
02 - Corporate Services	Finance & Admin-Other Admin	2000105103763	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	3	-	-	H/Q	New
02 - Corporate Services	Finance & Admin-Other Admin		No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	2	-	-	-	-		New
02 - Corporate Services	Finance & Admin-Other Admin	2000105103625	No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	1	-	-	-		New
02 - Corporate Services	Finance & Admin-Other Admin	1505025103753	Yes	General Vehicles	General Vehicles	-	-	140	-	-	H/Q	New
02 - Corporate Services	Finance & Admin-Other Admin	1505025103757	Yes	Other	Other	-	-	-	2	-	H/Q	New
03 - Financial Services	1510025103404 - 1 X Desktops & Drukker - Salaries -	1510025102640	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	8	-	-	-	H/Q	New
03 - Financial Services	1510025103406 - 2 X Computer Screens (23)	1510025103406	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	-	2	-	H/Q	New
03 - Financial Services	1510025103407 - 1 X Scanner - Assets - Finance	1510025103407	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	-	2	-	H/Q	New
03 - Financial Services	1510025103408 - 1 X Laptop - Bcm	1510025103408	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	6	-	-	-	H/Q	New
03 - Financial Services	1510025103410 - 5 X Prepaid Electricity Computers &	1510025103410	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	35	-	-	-	H/Q	New
03 - Financial Services	1510025103411 - 6 X Hand Held Terminals Chargers	1510025103411	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	28	-	-	-	H/Q	New
03 - Financial Services	1510025103414 - 1 X Calculator - Bud - Finance	1510025103414	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	2	-	-	H/Q	New
03 - Financial Services	1510025103415 - 1 X Calculator - Rev - Finance	1510025103415	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	2	2	-	-	H/Q	New
03 - Financial Services	1510025103417 - 2 X Conference Armchair - Sal -	1510025103417	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	3	-	-	-	H/Q	New
03 - Financial Services	1510025103419 - 2 X Visitors Chairs - Rev - Finance	1510025103419	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	5	-	-	H/Q	New
03 - Financial Services	1510025103420 - 1 X Computer Workstation - Rev -	1510025103420	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	1	-	-	-	H/Q	New
03 - Financial Services	1510025103421 - Office Chair - Rev - Finance	1510025103421	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	2	-	-	-	H/Q	New
03 - Financial Services	1510055103423 - 1 X Calculator - Finance - G/Mond	1510055103423	No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	2	-	-	-	1	New
03 - Financial Services	1510055103424 - Shelves - Finance - G/Mond	1510055103424	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	3	-	-	-	1	New
03 - Financial Services	Executive And Council	1510045103613	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	2	-	-	-		New
03 - Financial Services	Finance & Admin - Finance	1510025103702	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	-	-	9	H/Q	New
03 - Financial Services	Finance & Admin - Finance	1510025103703	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	-	7	-	H/Q	New
03 - Financial Services	Finance & Admin - Finance	1510025103704	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	-	8	-	H/Q	New
03 - Financial Services	Finance & Admin - Finance	1510025103705	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	18	-	-	H/Q	New
03 - Financial Services	Finance & Admin - Finance	1510025103706	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	6	-	-	H/Q	New
03 - Financial Services	Finance & Admin - Finance	1510025103707	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	8	-	-	H/Q	New
03 - Financial Services	Finance & Admin - Finance	1510025103708	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	-	2	-	H/Q	New
03 - Financial Services	Finance & Admin - Finance	1510025300002	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	42	-	-	-	H/Q	New
03 - Financial Services	Finance & Admin - Finance	1510025103006	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	2	-	-	-	H/Q	New
03 - Financial Services	Finance & Admin - Finance	1510025103628	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	2	-	-	-		New
03 - Financial Services	Finance & Admin - Finance	1510025103636	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	3	-	-	-	H/Q	New
03 - Financial Services	Finance & Admin - Finance	1510025103709	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	1	-	-	H/Q	New
03 - Financial Services	Finance & Admin - Finance	1510025103710	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	2	-	-	H/Q	New
03 - Financial Services	Finance & Admin - Finance	1510025103711	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	4	-	-	H/Q	New
03 - Financial Services	Finance & Admin - Finance	1510025103712	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	3	-	-	H/Q	New
03 - Financial Services	Finance & Admin - Finance	1510025103713	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	2	-	-	H/Q	New
03 - Financial Services	Finance & Admin - Finance	1510025103714	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	2	-	-	H/Q	New
03 - Financial Services	Finance & Admin - Finance	1510025103715	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	2	-	H/Q	New
03 - Financial Services	Finance & Admin - Finance		No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	262	-	-	-	-		New
03 - Financial Services	Finance & Admin - Finance		No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	2	-	-	-	-		New
03 - Financial Services	Finance & Admin - Finance		No	Plant & Equipment	Plant & Equipment	1	-	-	-	-		New
04 - Socio Economic, Housing & Commu	3050125103479 - Fencing Of Thusing Centre -	3050125103479	Yes	Community Halls	Community Halls	-	40	-	-	-	6,7,8	New
04 - Socio Economic, Housing & Commu	3050125103482 - 1 X Vacuum Cleaner - Multi Purpose	3050125103482	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	1	-	-	-	6	New
04 - Socio Economic, Housing & Commu	4010025103487 - 4 X Visitors Chairs Texting Station	4010025103487	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	3	-	-	-	H/Q	New
04 - Socio Economic, Housing & Commu	4010025103488 - 1 X Table - Testing Station	4010025103488	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	2	-	-	-	H/Q	New
04 - Socio Economic, Housing & Commu	4010025103489 - 1 X Cashier's Chair - Traffic	4010025103489	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	2	-	-	-	H/Q	New
04 - Socio Economic, Housing & Commu	4010025103490 - 2 X Office Cupboards - Traffic	4010025103490	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	3	-	-	-	H/Q	New
04 - Socio Economic, Housing & Commu	4010025103491 - 1 X Floor Polisher - Traffic	4010025103491	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	10	-	-	H/Q	New
04 - Socio Economic, Housing & Commu	4010025103492 - 1 X Urn - Traffic	4010025103492	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	2	-	H/Q	New
04 - Socio Economic, Housing & Commu	4010025103493 - Grocery & Cutlery	4010025103493	Yes	Other	Other	-	2	-	-	-	H/Q	New
04 - Socio Economic, Housing & Commu	4010025103494 - Digital Camera - Traffic	4010025103494	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	4	-	-	5	H/Q	New
04 - Socio Economic, Housing & Commu	4010025103495 - Speed Camera - Traffic	4010025103495	Yes	Other	Other	-	-	-	70	-	H/Q	New
04 - Socio Economic, Housing & Commu	4010025103496 - 1 X Fridge - Law Enforcement	4010025103496	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	3	-	-	H/Q	New
04 - Socio Economic, Housing & Commu	4010025103498 - 1 X Aircon - Traffic - Testing Station	4010025103498	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	7	-	8	-	H/Q	New
04 - Socio Economic, Housing & Commu	4010025202491 - Sedan Motor - Public Safety	4010025202491	Yes	General Vehicles	General Vehicles	-	157	-	-	-	H/Q	New
04 - Socio Economic, Housing & Commu	4010025202511 - Paving Of Testing Course	4010025202511	Yes	Other	Other	-	117	-	-	-	H/Q	New
04 - Socio Economic, Housing & Commu	4050105103500 - Fire Hydrants	4050105103500	Yes	Other	Other	-	25	25	25	25	H/Q	New
04 - Socio Economic, Housing & Commu	4050105103501 - Fire Extinguish Equipment	4050105103501	Yes	Other	Other	-	8	8	8	8	H/Q	New
04 - Socio Economic, Housing & Commu	4050105103502 - Fire Hoses	4050105103502	Yes	Other	Other	-	5	5	5	5	H/Q	New
04 - Socio Economic, Housing & Commu	4000025103503 - High Pressure Spout - Pound	4000025103503	Yes	Plant & Equipment	Plant & Equipment	-	-	12	-	-	H/Q	New
04 - Socio Economic, Housing & Commu	Community & Social Community Halls	3050125103613	Yes	Civic Land And Buildings	Civic Land And Buildings	-	20	-	-	-	6,7,8	New
04 - Socio Economic, Housing & Commu	Community & Social Community Halls	3050125202608	Yes	Community Halls	Community Halls	-	-	-	-	60	6,7,8	New
04 - Socio Economic, Housing & Commu	Community & Social Community Halls	3030025103766	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	-	-	14	6,7,8	New
04 - Socio Economic, Housing & Commu	Community & Social Community Halls	3050125103776	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	-	-	16	H/Q	New
04 - Socio Economic, Housing & Commu	Community & Social Community Halls	3030025103765	Yes	Museums & Art Galleries	Museums & Art Galleries	-	-	-	20	-	6,7,8	New
04 - Socio Economic, Housing & Commu	Community & Social Community Halls	3030025600086	Yes	Museums & Art Galleries	Museums & Art Galleries	20	-	-	-	-	7	New
04 - Socio Economic, Housing & Commu	Community & Social Community Halls	3050125202609	Yes	Other	Other	-	-	-	-	20	6,7,8	New
04 - Socio Economic, Housing & Commu	Finance & Admin-Other Admin	1500025103779	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	20	-	-	H/Q	New
04 - Socio Economic, Housing & Commu	Finance & Admin-Other Admin	1500025202603	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	20	H/Q	New
04 - Socio Economic, Housing & Commu	Finance & Admin-Other Admin		No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	2	-	-	-	-		New
04 - Socio Economic, Housing & Commu	Finance & Admin-Other Admin	1500025202602	Yes	General Vehicles	General Vehicles	-	-	-	-	280	H/Q	New
04 - Socio Economic, Housing & Commu	Finance & Admin-Other Admin		No	General Vehicles	General Vehicles	124	-	-	-	-		Renew
04 - Socio Economic, Housing & Commu	Public Safety-Fire		No	Plant & Equipment	Plant & Equipment	259	-	-	-	-		New

Table 36: Detailed capital budget per municipal vote (continued)

WC042 Hessequa - Supporting Table SA36 Detailed capital budget						Prior year outcomes		2014/15 Medium Term Revenue &			Project information		
Municipal Vote/Capital project	Program/Project description	Project number	Individually	Asset Class	Asset Sub-Class	Audited	Current Year	Budget Year	Budget Year	Budget Year	Ward	New or	
R thousand			6	3	3								
Parent municipality:													
List all capital projects grouped by Municipal Vote													
04 - Socio Economic, Housing & Commu	Public Safety-Policing		No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	7	-	-	-	-		New	
04 - Socio Economic, Housing & Commu	Public Safety-Policing		No	General Vehicles	General Vehicles	242	-	-	-	-		New	
04 - Socio Economic, Housing & Commu	Public Safety-Policing	4010025103795	Yes	Other	Other	-	-	50	50	55	H/Q	New	
04 - Socio Economic, Housing & Commu	Public Safety-Policing	4010025103796	Yes	Other	Other	-	-	50	50	55	H/Q	New	
04 - Socio Economic, Housing & Commu	Public Safety-Policing		No	Plant & Equipment	Plant & Equipment	17	-	-	-	-		New	
05 - Technical Services	1500025103442 - 1 X Fan - Security	1500025103442	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	1	-	-	-	H/Q	New	
05 - Technical Services	1500025103443 - Ryobi Blower - Civic Centre	1500025103443	No	Plant & Equipment	Plant & Equipment	-	4	-	-	-	6,7,8	New	
05 - Technical Services	1500025103445 - 2 X Aircons - Iet	1500025103445	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	10	10	-	H/Q	New	
05 - Technical Services	1500025103446 - 2 X Aircon - Human Resource	150025103446	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	20	-	-	H/Q	New	
05 - Technical Services	1500025103447 - 1 X Aircon - Legal Services	1500025103447	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	8	-	-	H/Q	New	
05 - Technical Services	1500025103448 - Burglar Proofing - Clubhouse	1500025103448	Yes	Other	Other	-	5	-	-	-	7	New	
05 - Technical Services	1500025202450 - Purchase Of Transnet Land	1500025202450	Yes	Other Land	Other Land	-	100	-	-	-	H/Q	New	
05 - Technical Services	1500055103449 - Vacuum Cleaner - Albertinia - Offices	1500055103449	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	2	-	-	2	New	
05 - Technical Services	1500065103000 - Vehicle Store	1500065103000	No	Other Buildings	Other Buildings	170	-	-	-	-	1	New	
05 - Technical Services	1500066102090 - Upgrading Of Tidal Pool -	1500066102090	No	Recreational Facilities	Recreational Facilities	9	40	-	-	-	1	Renew	
05 - Technical Services	1500075103450 - 2 X 4 Drawer Filing Cabinet - Finance	1500075103450	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	2	2	-	-	4	New	
05 - Technical Services	1500145103075 - Vehicle Store	1500145103075	No	Other Buildings	Other Buildings	178	-	-	-	-	4	New	
05 - Technical Services	1500146103002 - Upgrading Of Tidal Pool - Witsand	1500146103002	Yes	Other	Other	-	30	-	-	-	4	Renew	
05 - Technical Services	3070025202489 - Extension Of Cemeteries - Riverdal	3070025202489	Yes	Cemeteries	Cemeteries	-	200	-	-	-	6,7,8	New	
05 - Technical Services	3070055202487 - Extension Of Cemeteries - Albertinia	3070055202487	Yes	Cemeteries	Cemeteries	-	200	-	-	-	2	New	
05 - Technical Services	4510025103505 - Weedaters - Parka	4510025103505	Yes	Plant & Equipment	Plant & Equipment	-	6	7	7	7	6,7,8	New	
05 - Technical Services	4510035103506 - Kudu Lawn Mower - Parka - Ellensrust	4510035103506	Yes	Plant & Equipment	Plant & Equipment	-	-	-	35	-	H/Q	New	
05 - Technical Services	4510035103507 - Weedater - Parka	4510035103507	Yes	Plant & Equipment	Plant & Equipment	-	13	14	14	14	1,3	New	
05 - Technical Services	4510035103508 - 1 X Hedge Trimmer - Parka	4510035103508	Yes	Plant & Equipment	Plant & Equipment	-	2	-	-	-	1,3	New	
05 - Technical Services	4510035103509 - 1 X Bq66d Blower - Parka	4510035103509	Yes	Plant & Equipment	Plant & Equipment	-	-	6	-	-	1,3	New	
05 - Technical Services	4510035202500 - Ldv - Parka	4510035202500	Yes	General Vehicles	General Vehicles	-	220	-	-	-	1,3	New	
05 - Technical Services	4510036102395 - Kudu Lawn Mower - Parka	4510036102395	No	Plant & Equipment	Plant & Equipment	-	-	30	-	-	3	Renew	
05 - Technical Services	4510036102711 - Kudu Lawn Mower - Parka	4510036102711	No	Plant & Equipment	Plant & Equipment	-	26	-	-	-	3	Renew	
05 - Technical Services	4510045103511 - Weedaters - Parka	4510045103511	Yes	Plant & Equipment	Plant & Equipment	-	6	7	7	7	4,5	New	
05 - Technical Services	4510055103512 - Chain Saw - Parka	4510055103512	Yes	Plant & Equipment	Plant & Equipment	-	-	-	7	-	2	New	
05 - Technical Services	4510055103513 - Weedaters - Parka	4510055103513	Yes	Plant & Equipment	Plant & Equipment	-	-	-	7	-	2	New	
05 - Technical Services	4510055103514 - 1 Ton Trailer - Parka	4510055103514	Yes	Plant & Equipment	Plant & Equipment	-	-	-	65	-	2	New	
05 - Technical Services	4510056102713 - Kudu Lawn Mower - Parka	4510056102713	No	Plant & Equipment	Plant & Equipment	-	-	30	-	-	2	Renew	
05 - Technical Services	4530045103515 - Microwave Oven - Sportfields	4530045103515	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	1	-	-	-	5	New	
05 - Technical Services	4530045103516 - Urn - Sportfields	4530045103516	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	1	-	-	-	5	New	
05 - Technical Services	4530045103517 - 10 X Steel Tables - Sportfields	4530045103517	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	4	5	-	-	5	New	
05 - Technical Services	4530045103518 - 100 X Plastic Chairs - Sportfields	4530045103518	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	5	5	-	-	5	New	
05 - Technical Services	4530045103519 - Boundary Rope - Sportfields	4530045103519	Yes	Other	Other	-	-	-	10	-	5	New	
05 - Technical Services	4530045103520 - Replacement - Cricket Mat -	4530045103520	Yes	Other	Other	-	-	-	16	-	5	New	
05 - Technical Services	4530056302752 - Upgrading Of Sport Facilities -	4530056302752	Yes	Sportsfields & Stadia	Sportsfields & Stadia	-	4,260	-	-	-	2	Renew	
05 - Technical Services	4570025103521 - Cutlery	4570025103521	Yes	Other	Other	-	2	-	-	-	7	New	
05 - Technical Services	4570025103522 - Stoves	4570025103522	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	4	-	-	-	7	New	
05 - Technical Services	4570025103523 - Fridges	4570025103523	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	2	-	-	-	7	New	
05 - Technical Services	4570026103005 - Upgrading Of Office	4570026103005	Yes	Other Buildings	Other Buildings	-	-	-	20	-	7	Renew	
05 - Technical Services	4570035103525 - Weedaters - Ellensrust	4570035103525	Yes	Plant & Equipment	Plant & Equipment	-	-	7	-	-	1	New	
05 - Technical Services	4570036103009 - Tiling Of Chalet Floors	4570036103009	Yes	Other Buildings	Other Buildings	-	-	-	60	-	35	Renew	
05 - Technical Services	4570065103528 - Office Chairs	4570065103528	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	2	-	1	New	
05 - Technical Services	4570065103529 - Aircon	4570065103529	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	8	-	1	New	
05 - Technical Services	4570065103605 - 2 X 5 Ki Water Tanks Gm Camp	4570065103605	Yes	Other	Other	-	10	-	-	-	12	New	
05 - Technical Services	4570066202644 - Replace Inside Tanks Of Boilers	4570066202644	Yes	Other	Other	-	125	-	-	-	1	Renew	
05 - Technical Services	4570135103538 - Weedaters - Preetatoel	4570135103538	Yes	Plant & Equipment	Plant & Equipment	-	6	-	7	-	1	New	
05 - Technical Services	4570135202453 - Toilet Facilities In Type B Chalets	4570135202453	Yes	Other Buildings	Other Buildings	-	-	-	150	-	150	1	New
05 - Technical Services	4570136103017 - New Boiler - Youth Centre	4570136103017	Yes	Other	Other	-	75	-	-	-	1	Renew	
05 - Technical Services	4570145103523 - Entrancegate	4570145103523	Yes	Other	Other	-	-	26	10	-	4	New	
05 - Technical Services	4570236103022 - Tiling Of Remaining Chalets/Stoepe	4570236103022	Yes	Other Buildings	Other Buildings	-	40	30	-	-	3	Renew	
05 - Technical Services	4570236103024 - Upgrading Of Office	4570236103024	Yes	Other Buildings	Other Buildings	-	-	-	30	-	20	Renew	
05 - Technical Services	4570346103025 - Tiling Of Walls - Ablution Facilities	4570346103025	Yes	Other Buildings	Other Buildings	-	25	30	-	-	4	Renew	
05 - Technical Services	5510025103155 - Restroom - Staff - Green Drop Status	5510025103155	No	Infrastructure - Sanitation	Sewerage Purification	-	16	14	-	-	6,7,8	New	
05 - Technical Services	5510025103527 - Sewerage Rods	5510025103527	Yes	Plant & Equipment	Plant & Equipment	-	5	6	6	6	6,7,8	New	
05 - Technical Services	5510025103538 - Weedater - Sewerage	5510025103538	Yes	Plant & Equipment	Plant & Equipment	-	-	-	7	-	6,7,8	New	
05 - Technical Services	5510025103539 - Testing Apparatus - Green Drop -	5510025103539	Yes	Plant & Equipment	Plant & Equipment	-	45	-	-	-	6,7,8	New	
05 - Technical Services	5510025103540 - 1 X Desk - Sewerage	5510025103540	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	4	-	-	6	New	
05 - Technical Services	5510025103541 - 2 X Office Chairs - Sewerage	5510025103541	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	3	-	6	New	
05 - Technical Services	5510025103542 - 1 X Filling Cabinet - Sewerage	5510025103542	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	2	-	-	6	New	
05 - Technical Services	5510025202455 - Emergency Generator 200 Kva -	5510025202455	Yes	Plant & Equipment	Plant & Equipment	-	-	-	450	-	6,7,8	New	
05 - Technical Services	5510025202500 - Skidsteer - Sewerage	5510025202500	Yes	Plant & Equipment	Plant & Equipment	-	431	-	-	-	6,7,8	New	
05 - Technical Services	5510025302365 - Upgrading Of Sewerage Works	5510025302365	No	Infrastructure - Sanitation	Sewerage Purification	565	1,637	-	-	-	6,7,8	New	
05 - Technical Services	5510026102440 - Sludge Pump	5510026102440	No	Infrastructure - Sanitation	Sewerage Purification	-	15	-	22	-	H/Q	Renew	
05 - Technical Services	5510026102450 - Submersible Pump	5510026102450	No	Infrastructure - Sanitation	Sewerage Purification	-	45	40	40	-	6,7,8	Renew	
05 - Technical Services	5510026102455 - Reserve Sewerage Pump	5510026102455	No	Infrastructure - Sanitation	Sewerage Purification	61	80	-	-	-	6,7,8	Renew	
05 - Technical Services	5510026102905 - Upgrading Of Pump Station No 2	5510026102905	No	Infrastructure - Sanitation	Retubulation	-	25	-	-	-	6	Renew	
05 - Technical Services	5510026202500 - Replacement Of Sewerage Line -	5510026202500	Yes	Infrastructure - Sanitation	Sewerage Purification	-	70	-	-	-	7	Renew	
05 - Technical Services	5510026202634 - Upgrading Sewerage Line - Barakuda	5510026202634	Yes	Infrastructure - Sanitation	Sewerage Purification	-	16	64	-	-	7	Renew	
05 - Technical Services	5510026202635 - Re Alignment Sewerage Main -	5510026202635	Yes	Infrastructure - Sanitation	Sewerage Purification	-	8	32	-	-	8	Renew	

Table SA36: Detailed capital budget per municipal vote (continued)

WC042 Hessequa - Supporting Table SA36 Detailed capital budget												
Municipal Vote/Capital project	Program/Project description	Project number	Individually	Asset Class	Asset Sub-Class	Prior year outcomes		2014/15 Medium Term Revenue &			Project Information	
R thousand			6	3	3	Audited	Current Year	Budget Year	Budget Year	Budget Year	Ward	New or
Parent municipality:												
List all capital projects grouped by Municipal Vote												
05 - Technical Services	5510035102005 - Stainless Steel Chain For Pump	5510035102005	No	Infrastructure - Sanitation	Retreatment	-	-	-	-	30	3	New
05 - Technical Services	5510035103543 - Sewerage Rods	5510035103543	Yes	Plant & Equipment	Plant & Equipment	-	5	6	6	1,3	6	New
05 - Technical Services	5510035103544 - High Pressure Spout - Sewerage	5510035103544	Yes	Plant & Equipment	Plant & Equipment	-	-	-	120	-	3	New
05 - Technical Services	5510035202456 - Emergency Generator - Pump Station	5510035202456	Yes	Infrastructure - Sanitation	Retreatment	-	70	280	-	-	3	New
05 - Technical Services	5510035202501 - Ldv - Sewerage	5510035202501	Yes	General Vehicles	General Vehicles	-	205	-	-	-	1,3	New
05 - Technical Services	5510035302450 - New Bulk Sewer Supply - S/B & M/Ht	5510035302450	Yes	Infrastructure - Sanitation	Sewerage Purification	-	-	-	1,576	1,261	1,3	New
05 - Technical Services	5510036102920 - Upgrading - Pump Station - No 7	5510036102920	No	Infrastructure - Sanitation	Retreatment	-	-	-	50	-	3	Renew
05 - Technical Services	5510036102925 - Upgrading - Pump Station - No 8	5510036102925	No	Infrastructure - Sanitation	Retreatment	61	-	50	-	-	3	Renew
05 - Technical Services	5510036103028 - Reserve Sewerage Pump - M/Ht	5510046102465	Yes	Infrastructure - Sanitation	Sewerage Purification	-	56	-	-	-	1	Renew
05 - Technical Services	5510036202001 - Upgrading - Pump Station - No 4	55100506202003	Yes	Infrastructure - Sanitation	Retreatment	-	80	320	-	-	3	Renew
05 - Technical Services	5510036202002 - Replacement Of Sewer Line	5510036202002	Yes	Infrastructure - Sanitation	Sewerage Purification	-	500	-	-	-	1,3	Renew
05 - Technical Services	5510036202837 - Upgrading - Pumpstation	5510036202837	Yes	Infrastructure - Sanitation	Retreatment	-	-	-	-	50	3	Renew
05 - Technical Services	5510046102465 - Reserve Sewerage Pump	5510046102465	No	Infrastructure - Sanitation	Sewerage Purification	13	80	-	-	-	5	Renew
05 - Technical Services	5510055102718 - Enlargement Of Chlorine Room At	5510055102718	No	Infrastructure - Sanitation	Sewerage Purification	-	4	16	-	-	2	New
05 - Technical Services	5510055103546 - Sewerage Rods	5510055103546	Yes	Plant & Equipment	Plant & Equipment	-	3	3	3	3	2	New
05 - Technical Services	5510055202370 - Mechanical Sleeve - Sewerage	5510055202370	No	Infrastructure - Sanitation	Sewerage Purification	-	60	240	-	-	2	New
05 - Technical Services	5510055202485 - Flow Meter - Sewerage	5510055202485	Yes	Infrastructure - Sanitation	Sewerage Purification	-	20	80	-	-	2	New
05 - Technical Services	5510056202003 - Flow Meter - Sewerage - Green Drop	5510056202003	Yes	Infrastructure - Sanitation	Sewerage Purification	-	60	240	-	-	2	Renew
05 - Technical Services	5510075103547 - Sewerage Rods	5510075103547	Yes	Plant & Equipment	Plant & Equipment	-	4	4	-	-	4	New
05 - Technical Services	5510075103548 - High Pressure Spout - Sewerage	5510075103548	Yes	Plant & Equipment	Plant & Equipment	-	9	-	-	-	4	New
05 - Technical Services	5510076202833 - Fencing Sewerage Works	5510076202833	Yes	Other	Other	-	75	-	-	-	4	Renew
05 - Technical Services	5510145202457 - Suction Tanker - Sewerage	5510145202457	Yes	General Vehicles	General Vehicles	-	750	-	-	-	4,5	New
05 - Technical Services	5550025202458 - Bull Dozer - Refuse Dumping Site	5550025202458	Yes	Specialised Vehicles - Refuse	Specialised Vehicles - Refuse	-	-	-	1,000	-	6,7,8	New
05 - Technical Services	5550045103550 - Chipper For Garden Refuse	5550045103550	Yes	Plant & Equipment	Plant & Equipment	-	-	-	20	-	4,5	New
05 - Technical Services	5550066202705 - Upgrading And Fencing Of Dumping	5550066202705	Yes	Infrastructure - Other	Other	-	-	-	100	200	1	Renew
05 - Technical Services	6010025102002 - Tar Cutter - Public Works	6010025102002	No	Plant & Equipment	Plant & Equipment	-	-	-	50	-	H/Q	New
05 - Technical Services	6010025103220 - Stormwater & Kerbing - Riverdal	6010025103220	No	Infrastructure - Road Transport	Storm Water	79	-	-	-	-	6,7,8	New
05 - Technical Services	6010025103554 - Lawn Mowers - Garcia	6010025103554	No	Plant & Equipment	Plant & Equipment	-	-	6	-	-	6	New
05 - Technical Services	6010025103555 - 1 X Compressor 2001 - P/Works	6010025103555	Yes	Plant & Equipment	Plant & Equipment	-	8	-	-	-	6,7,8	New
05 - Technical Services	6010025103556 - 1 X Tilt Bar & Winch - P/Works	6010025103556	Yes	Plant & Equipment	Plant & Equipment	-	-	-	15	-	6,7,8	New
05 - Technical Services	6010025103557 - 2 X Pole Pruner - P/Works	6010025103557	Yes	Plant & Equipment	Plant & Equipment	-	8	-	-	-	6,7,8	New
05 - Technical Services	6010025103558 - Jackhammers - Public Works	6010025103558	Yes	Plant & Equipment	Plant & Equipment	-	26	-	-	-	6,7,8	New
05 - Technical Services	6010025103559 - 1 X Plate Compactor - P/Works	6010025103559	Yes	Plant & Equipment	Plant & Equipment	-	-	-	30	-	6,7,8	New
05 - Technical Services	6010025103560 - Tools & Tool Box - P/Works	6010025103560	Yes	Plant & Equipment	Plant & Equipment	-	-	6	-	-	6,7,8	New
05 - Technical Services	6010025103561 - Safety Signs - Public Works	6010025103561	Yes	Other	Other	-	2	12	-	-	H/Q	New
05 - Technical Services	6010025202460 - Kerbing - Riverdal	6010025202460	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	-	-	-	200	200	6,7,8	New
05 - Technical Services	6010025202490 - Ldv - Public Works	6010025202490	Yes	General Vehicles	General Vehicles	-	-	-	240	-	6,7,8	New
05 - Technical Services	6010025202827 - Construction Of Speed Bumps	6010025202827	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	-	20	-	-	-	H/Q	New
05 - Technical Services	6010025300315 - Upgrading Of Sidewalks - Paving	6010025300315	No	Infrastructure - Road Transport	Roads, Pavements & Bridges	400	870	1,000	-	-	6,7,8	New
05 - Technical Services	6010025302387 - Stormwater Aloeridge - Riverdal	6010025302387	Yes	Infrastructure - Road Transport	Storm Water	-	263	-	-	-	8	New
05 - Technical Services	6010026102485 - Street Signage For Towns - Led	6010026102485	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	38	40	-	20	20	H/Q	Renew
05 - Technical Services	6010026102611 - New Info Signs - Traffic	6010026102611	No	Other	Other	55	50	-	-	-	H/Q	Renew
05 - Technical Services	6010026102612 - New Road Signs - Traffic	6010026102612	No	Other	Other	55	50	-	-	-	H/Q	Renew
05 - Technical Services	6010026202310 - Rebuilding Of Existing Streets	6010026202310	No	Infrastructure - Road Transport	Roads, Pavements & Bridges	800	-	-	500	500	6,7,8	Renew
05 - Technical Services	6010026202826 - Reseal Of Gravel Roads In Garcia	6010026202826	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	-	30	-	-	-	7	Renew
05 - Technical Services	6010026302756 - Stormwater & Kerbing - Rehabilitation	6010026302756	Yes	Infrastructure - Road Transport	Storm Water	-	-	500	-	-	6,7,8	Renew
05 - Technical Services	6010035103230 - Stormwater & Kerbing	6010035103230	No	Infrastructure - Road Transport	Storm Water	100	-	-	-	-	3	New
05 - Technical Services	6010035103562 - New Paved Streets - Jongensfontein	6010035103562	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	-	120	600	-	-	3	New
05 - Technical Services	6010035103566 - Concrete Mixer - Public Works	6010035103566	Yes	Plant & Equipment	Plant & Equipment	-	-	-	50	-	1,3	New
05 - Technical Services	6010035202464 - Stormwater - Melkhoutfontein	6010035202464	Yes	Infrastructure - Road Transport	Storm Water	-	-	-	200	-	1	New
05 - Technical Services	6010035202465 - Kerbing - Stilbaai/MHt/Jlt	6010035202465	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	-	-	-	300	300	1,3	New
05 - Technical Services	6010035202466 - 1 X 5m3 Tipper - Public Works	6010035202466	Yes	General Vehicles	General Vehicles	-	-	700	-	-	1,3	New
05 - Technical Services	6010035202502 - Ldv - Public Works	6010035202502	Yes	General Vehicles	General Vehicles	-	-	-	240	-	1,3	New
05 - Technical Services	6010036202715 - Rebuilding Of Existing Streets	6010036202715	No	Infrastructure - Road Transport	Roads, Pavements & Bridges	800	-	-	800	1,100	1,3	Renew
05 - Technical Services	6010036202805 - Rebuilding Of Existing Streets	6010036202805	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	-	-	-	530	500	3	Renew
05 - Technical Services	6010036202825 - Rebuilding Of Existing Streets	6010036202825	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	-	-	-	-	200	1	Renew
05 - Technical Services	6010036202845 - Reseal Main Road (20% Contra	6010036202845	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	-	518	-	-	-	1 & 3	Renew
05 - Technical Services	6010036202845 - Reseal Main Road (20% Contra	6010036202845	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	-	-	56	-	-	1 & 3	Renew
05 - Technical Services	6010036400105 - Reseal Main Road 375 - Riverdal	6010036400105	No	Infrastructure - Road Transport	Roads, Pavements & Bridges	-	2,074	-	-	-	Renew	
05 - Technical Services	6010045103569 - Weedsters - P/Works	6010045103569	Yes	Plant & Equipment	Plant & Equipment	-	1	-	-	-	4,5	New
05 - Technical Services	6010045103570 - Microwave Oven - P/Works	6010045103570	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	1	-	-	4,5	New
05 - Technical Services	6010045103571 - 1 X Gantry (Try Pot) - P/Works	6010045103571	Yes	Plant & Equipment	Plant & Equipment	-	8	-	-	-	4,5	New
05 - Technical Services	6010045103572 - 1 X Trap Grease Gun - P/Works	6010045103572	Yes	Plant & Equipment	Plant & Equipment	-	2	-	-	-	4,5	New
05 - Technical Services	6010045103573 - 1 X Plate Compactor - P/Works	6010045103573	Yes	Plant & Equipment	Plant & Equipment	-	-	-	30	-	4,5	New
05 - Technical Services	6010045202495 - Double Cab Truck - Public Works	6010045202495	Yes	General Vehicles	General Vehicles	-	403	-	-	-	4,5	New
05 - Technical Services	6010046202330 - Rebuilding Of Existing Streets	6010046202330	No	Infrastructure - Road Transport	Roads, Pavements & Bridges	800	-	-	500	500	4,5	Renew
05 - Technical Services	6010055103205 - Stormwater & Kerbing - Albertinia	6010055103205	No	Infrastructure - Road Transport	Storm Water	78	-	-	-	-	2	New
05 - Technical Services	6010055103574 - 1 X Blower Blg66d - Public Works	6010055103574	Yes	Plant & Equipment	Plant & Equipment	-	-	6	-	-	2	New
05 - Technical Services	6010055103575 - 1 X Pole Pruner - Public Works	6010055103575	Yes	Plant & Equipment	Plant & Equipment	-	-	9	-	-	2	New
05 - Technical Services	6010055103576 - 1 X 1050w Drill - Public Works	6010055103576	Yes	Plant & Equipment	Plant & Equipment	-	3	-	-	-	2	New
05 - Technical Services	6010055103577 - 1 X Large Grinder - Public Works	6010055103577	Yes	Plant & Equipment	Plant & Equipment	-	1	-	-	-	2	New
05 - Technical Services	6010055103578 - 1 X Drill Press 850w - Public Works	6010055103578	Yes	Plant & Equipment	Plant & Equipment	-	-	-	4	-	2	New
05 - Technical Services	6010055202310 - New Paved Streets - Albertinia	6010055202310	No	Infrastructure - Road Transport	Roads, Pavements & Bridges	993	-	-	-	-	2	New
05 - Technical Services	6010055202470 - Fiat 700 Tractor - Public Works	6010055202470	Yes	General Vehicles	General Vehicles	-	-	-	475	-	2	New

Table SA36: Detailed capital budget per municipal vote (continued)

WC042 Hessequa - Supporting Table SA36 Detailed capital budget													
Municipal Vote/Capital project	Program/Project description	Project number	Individually	Asset Class	Asset Sub-Class	Prior year outcomes		2014/15 Medium Term Revenue &			Project information		
R thousand			6	3	3	Audited	Current Year	Budget Year	Budget Year	Budget Year	Ward	New or	
Parent municipality: List all capital projects grouped by Municipal Vote													
05 - Technical Services	7010046202740 - Upgrading 11 Kv Main Sub-Station -	7010046202740	No	Infrastructure - Electricity	Transmission & Reticulation	500	100	900	500	550	5	Renew	
05 - Technical Services	7010046202816 - Upgrading Of Sub-Stations -	7010046202816	Yes	Infrastructure - Electricity	Transmission & Reticulation	-	80	520	300	330	5	Renew	
05 - Technical Services	7010046202817 - Upgrading Of Network - Heidelberg	7010046202817	Yes	Infrastructure - Electricity	Transmission & Reticulation	-	100	800	500	500	5	Renew	
05 - Technical Services	7010056202818 - Upgrading Of Sub-Stations - Station	7010056202818	Yes	Infrastructure - Electricity	Transmission & Reticulation	-	80	520	300	330	2	Renew	
05 - Technical Services	7010056202819 - High Tension Distribution Network	7010056202819	Yes	Infrastructure - Electricity	Transmission & Reticulation	-	110	240	-	-	2	Renew	
05 - Technical Services	7010056202820 - Low Tension Conductors	7010056202820	Yes	Plant & Equipment	Plant & Equipment	-	60	300	300	300	2	Renew	
05 - Technical Services	7010066202821 - Upgrading Of Network - Gouritmond	7010066202821	Yes	Infrastructure - Electricity	Transmission & Reticulation	-	20	230	150	175	1	Renew	
05 - Technical Services	7010146202821 - Upgrading 11 Kv Main Sub-Station -	7010146202821	Yes	Infrastructure - Electricity	Transmission & Reticulation	-	50	450	250	260	4	Renew	
05 - Technical Services	7010146202822 - Upgrading Of Sub-Stations - Witsand	7010146202822	Yes	Infrastructure - Electricity	Transmission & Reticulation	-	80	520	300	330	4	Renew	
05 - Technical Services	7010146202823 - Upgrading Of Network - Witsand	7010146202823	Yes	Infrastructure - Electricity	Transmission & Reticulation	-	40	360	-	-	4	Renew	
05 - Technical Services	Community & Social - Cemeteries	3070025103788	Yes	Cemeteries	Cemeteries	-	-	70	50	50	6,7,8	New	
05 - Technical Services	Community & Social - Cemeteries	3070025103789	Yes	Cemeteries	Cemeteries	-	-	-	200	-	6,7,8	New	
05 - Technical Services	Community & Social - Cemeteries	-	No	Cemeteries	Cemeteries	50	-	-	-	-	-	New	
05 - Technical Services	Community & Social - Cemeteries	3070025103100	No	Cemeteries	Cemeteries	250	-	-	-	-	6,7,8	New	
05 - Technical Services	Community & Social - Cemeteries	3070045103791	Yes	Cemeteries	Cemeteries	-	-	-	200	200	4,5	New	
05 - Technical Services	Community & Social - Cemeteries	3070055103792	Yes	Cemeteries	Cemeteries	-	-	600	200	-	2	New	
05 - Technical Services	Community & Social - Cemeteries	3070065103794	Yes	Cemeteries	Cemeteries	-	-	50	-	-	1	New	
05 - Technical Services	Community & Social - Cemeteries	3070025103790	Yes	Other	Other	-	-	-	60	-	H/Q	New	
05 - Technical Services	Electricity	-	No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	15	-	-	-	-	-	New	
05 - Technical Services	Electricity	7010026103037	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	2	-	-	-	-	Renew	
05 - Technical Services	Electricity	7010025103878	Yes	Other	Other	-	-	100	-	-	6,7,8	New	
05 - Technical Services	Electricity	7010025202648	Yes	Other	Other	-	-	-	-	400	H/Q	New	
05 - Technical Services	Electricity	-	No	Other Buildings	Other Buildings	186	-	-	-	-	-	New	
05 - Technical Services	Electricity	7010025103076	Yes	Plant & Equipment	Plant & Equipment	-	-	-	23	-	6,7,8	New	
05 - Technical Services	Electricity	7010025202649	Yes	Plant & Equipment	Plant & Equipment	-	-	-	-	250	6,7,8	New	
05 - Technical Services	Electricity	-	No	Plant & Equipment	Plant & Equipment	43	-	-	-	-	-	New	
05 - Technical Services	Electricity	-	No	Plant & Equipment	Plant & Equipment	8	-	-	-	-	-	New	
05 - Technical Services	Electricity	7010025103074	Yes	Infrastructure - Electricity	Transmission & Reticulation	-	-	12	-	-	24	H/Q	New
05 - Technical Services	Electricity	-	Yes	Infrastructure - Electricity	Transmission & Reticulation	269	-	-	-	-	-	New	
05 - Technical Services	Electricity	7010026202855	Yes	Infrastructure - Electricity	Transmission & Reticulation	200	-	-	-	-	-	Renew	
05 - Technical Services	Electricity	7010036202856	Yes	Infrastructure - Electricity	Transmission & Reticulation	250	-	-	-	-	-	Renew	
05 - Technical Services	Electricity	7010046202853	Yes	Infrastructure - Electricity	Transmission & Reticulation	300	-	-	-	-	-	Renew	
05 - Technical Services	Electricity	-	No	Infrastructure - Electricity	Transmission & Reticulation	300	-	-	-	-	-	Renew	
05 - Technical Services	Electricity	7010056202852	Yes	Infrastructure - Electricity	Transmission & Reticulation	300	-	-	-	-	-	Renew	
05 - Technical Services	Electricity	-	No	Infrastructure - Electricity	Transmission & Reticulation	350	-	-	-	-	-	Renew	
05 - Technical Services	Electricity	-	No	Infrastructure - Electricity	Transmission & Reticulation	150	-	-	-	-	-	Renew	
05 - Technical Services	Electricity	7010066202925	Yes	Infrastructure - Electricity	Transmission & Reticulation	-	-	-	250	300	1	Renew	
05 - Technical Services	Electricity	-	No	Infrastructure - Electricity	Transmission & Reticulation	550	-	-	-	-	-	Renew	
05 - Technical Services	Electricity	7010066102685	No	Infrastructure - Electricity	Transmission & Reticulation	100	-	-	-	-	1	Renew	
05 - Technical Services	Electricity	7010146202851	Yes	Infrastructure - Electricity	Transmission & Reticulation	250	-	-	-	-	-	Renew	
05 - Technical Services	Electricity	7010146202854	Yes	Infrastructure - Electricity	Transmission & Reticulation	300	-	-	-	-	-	Renew	
05 - Technical Services	Electricity	-	No	Infrastructure - Electricity	Transmission & Reticulation	150	-	-	-	-	-	Renew	
05 - Technical Services	Finance & Admin - Property Services	1500025103634	Yes	Civic Land And Buildings	Civic Land And Buildings	-	44	-	-	-	H/Q	New	
05 - Technical Services	Finance & Admin - Property Services	1500026202900	Yes	Civic Land And Buildings	Civic Land And Buildings	-	-	-	-	70	H/Q	New	
05 - Technical Services	Finance & Admin - Property Services	1500026103114	Yes	Civic Land And Buildings	Civic Land And Buildings	-	-	20	-	-	H/Q	Renew	
05 - Technical Services	Finance & Admin - Property Services	1500026202901	Yes	Civic Land And Buildings	Civic Land And Buildings	-	-	-	-	15	H/Q	Renew	
05 - Technical Services	Finance & Admin - Property Services	-	No	Civic Land And Buildings	Civic Land And Buildings	105	-	-	-	-	-	Renew	
05 - Technical Services	Finance & Admin - Property Services	1500075103196	Yes	Community Halls	Community Halls	7	-	-	-	-	-	New	
05 - Technical Services	Finance & Admin - Property Services	1500025103007	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	6	-	-	-	H/Q	New	
05 - Technical Services	Finance & Admin - Property Services	-	No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	3	-	-	-	-	-	New	
05 - Technical Services	Finance & Admin - Property Services	-	No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	1	-	-	-	-	-	New	
05 - Technical Services	Finance & Admin - Property Services	-	No	Other	Other	12	-	-	-	-	-	New	
05 - Technical Services	Finance & Admin - Property Services	1500025102320	No	Other	Other	-	400	200	200	200	7,8	New	
05 - Technical Services	Finance & Admin - Property Services	1500035102006	Yes	Other	Other	700	-	-	-	-	-	New	
05 - Technical Services	Finance & Admin - Property Services	1500035202513	Yes	Other	Other	221	-	-	-	-	-	New	
05 - Technical Services	Finance & Admin - Property Services	1500045202600	Yes	Other	Other	-	-	-	-	500	H/Q	New	
05 - Technical Services	Finance & Admin - Property Services	-	No	Other	Other	18	-	-	-	-	-	New	
05 - Technical Services	Finance & Admin - Property Services	-	No	Other	Other	18	-	-	-	-	-	Renew	
05 - Technical Services	Finance & Admin - Property Services	1500146102880	No	Other	Other	-	-	250	-	-	4	Renew	
05 - Technical Services	Finance & Admin - Property Services	1500045103750	Yes	Other Buildings	Other Buildings	-	-	-	-	5	H/Q	New	
05 - Technical Services	Finance & Admin - Property Services	1500075103751	Yes	Other Buildings	Other Buildings	-	-	20	-	-	4	New	
05 - Technical Services	Finance & Admin - Property Services	1500075103752	Yes	Other Buildings	Other Buildings	-	-	-	-	8	4	New	
05 - Technical Services	Finance & Admin - Property Services	1500145202601	Yes	Other Buildings	Other Buildings	-	-	-	200	-	4	New	
05 - Technical Services	Finance & Admin - Property Services	1500036103108	Yes	Other Buildings	Other Buildings	-	-	60	40	-	2	Renew	
05 - Technical Services	Finance & Admin - Property Services	1500026102700	No	Recreational Facilities	Recreational Facilities	-	150	150	50	-	7	Renew	
05 - Technical Services	Finance & Admin - Property Services	1500036103109	Yes	Swimming Pools	Swimming Pools	-	-	-	-	20	H/Q	Renew	
05 - Technical Services	Finance & Admin - Information Technology	1500025103748	Yes	Civic Land And Buildings	Civic Land And Buildings	-	-	25	-	-	H/Q	New	
05 - Technical Services	Finance & Admin - Information Technology	1500025103749	Yes	Civic Land And Buildings	Civic Land And Buildings	-	-	-	15	-	H/Q	New	
05 - Technical Services	Road Transport - Roads	6010025103062	Yes	General Vehicles	General Vehicles	-	-	450	-	-	6,7,8	New	
05 - Technical Services	Road Transport - Roads	-	No	General Vehicles	General Vehicles	365	-	-	-	-	-	New	
05 - Technical Services	Road Transport - Roads	6010035103063	Yes	General Vehicles	General Vehicles	-	-	350	-	-	1,3	New	
05 - Technical Services	Road Transport - Roads	-	No	General Vehicles	General Vehicles	364	-	-	-	-	-	New	
05 - Technical Services	Road Transport - Roads	6010045202632	Yes	General Vehicles	General Vehicles	-	-	220	-	-	5	New	
05 - Technical Services	Road Transport - Roads	-	No	General Vehicles	General Vehicles	543	-	-	-	-	-	New	

Table SA36: Detailed capital budget per municipal vote (continued)

WC042 Hessequa - Supporting Table SA36 Detailed capital budget											
Municipal Vote/Capital project R thousand	Program/Project description	Project number	Individually 6	Asset Class 3	Asset Sub-Class 3	Prior year outcomes		2014/15 Medium Term Revenue & Budget			Project information
						Audited	Current Year	Budget Year	Budget Year	Budget Year	Ward New or
Parent municipality:											
List all capital projects grouped by Municipal Vote											
05 - Technical Services	Road Transport - Roads	6010055202637	Yes	General Vehicles	General Vehicles	-	-	-	-	750	2 New
05 - Technical Services	Road Transport - Roads	6010055202638	Yes	General Vehicles	General Vehicles	-	-	-	-	500	2 New
05 - Technical Services	Road Transport - Roads	6010065202642	No	General Vehicles	General Vehicles	182	-	-	-	-	- New
05 - Technical Services	Road Transport - Roads	6010065202642	No	General Vehicles	General Vehicles	-	-	-	-	500	1 New
05 - Technical Services	Road Transport - Roads	6010075202644	Yes	General Vehicles	General Vehicles	371	-	-	-	-	- New
05 - Technical Services	Road Transport - Roads	6010075202644	Yes	General Vehicles	General Vehicles	-	-	-	-	240	4 New
05 - Technical Services	Road Transport - Roads	6010035103629	Yes	Other	Other	-	4	-	-	-	- New
05 - Technical Services	Road Transport - Roads	6010035103681	Yes	Other	Other	-	-	50	-	-	- New
05 - Technical Services	Road Transport - Roads	6010065103629	Yes	Other	Other	-	2	-	-	-	- New
05 - Technical Services	Road Transport - Roads	6010145103629	Yes	Other	Other	-	1	-	-	-	- New
05 - Technical Services	Road Transport - Roads	6010055202640	Yes	Other Buildings	Other Buildings	-	-	-	-	250	2 New
05 - Technical Services	Road Transport - Roads	6010026103117	Yes	Other Buildings	Other Buildings	-	-	5	-	25	- Renew
05 - Technical Services	Road Transport - Roads	6010035202630	Yes	Plant & Equipment	Plant & Equipment	-	-	-	-	30	1,3 New
05 - Technical Services	Road Transport - Roads	6010055202639	Yes	Plant & Equipment	Plant & Equipment	1	-	-	-	-	- New
05 - Technical Services	Road Transport - Roads	6010055202639	No	Plant & Equipment	Plant & Equipment	-	-	-	-	25	2 New
05 - Technical Services	Road Transport - Roads	6010055202639	No	Plant & Equipment	Plant & Equipment	1	-	-	-	-	- New
05 - Technical Services	Road Transport - Roads	6010025103861	No	Plant & Equipment	Plant & Equipment	8	-	-	-	-	- New
05 - Technical Services	Road Transport - Roads	6010025103861	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	-	-	100	100	100	H/Q New
05 - Technical Services	Road Transport - Roads	6010025103861	No	Infrastructure - Road Transport	Roads, Pavements & Bridges	-	-	-	1,000	1,000	5,7,8 New
05 - Technical Services	Road Transport - Roads	6010025103861	No	Infrastructure - Road Transport	Roads, Pavements & Bridges	993	-	-	-	-	- New
05 - Technical Services	Road Transport - Roads	6010025103861	No	Infrastructure - Road Transport	Roads, Pavements & Bridges	100	-	-	-	-	- H/Q New
05 - Technical Services	Road Transport - Roads	6010045202631	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	-	-	-	110	120	5 New
05 - Technical Services	Road Transport - Roads	6010055103864	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	-	-	-	-	40	2 New
05 - Technical Services	Road Transport - Roads	6010055202635	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	-	-	-	150	160	2 New
05 - Technical Services	Road Transport - Roads	6010065202641	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	-	-	-	100	100	1 New
05 - Technical Services	Road Transport - Roads	6010145202645	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	150	-	-	-	-	- New
05 - Technical Services	Road Transport - Roads	6010026103100	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	-	-	985	-	-	6,7,8 Renew
05 - Technical Services	Road Transport - Roads	6010026103100	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	-	-	-	150	-	7 Renew
05 - Technical Services	Road Transport - Roads	6010026103280	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	-	-	4,550	9,174	-	H/Q Renew
05 - Technical Services	Road Transport - Roads	6010026103284	No	Infrastructure - Road Transport	Roads, Pavements & Bridges	800	-	-	-	-	- Renew
05 - Technical Services	Road Transport - Roads	6010026103284	No	Infrastructure - Road Transport	Roads, Pavements & Bridges	150	-	-	-	-	- 7 Renew
05 - Technical Services	Road Transport - Roads	6010026103284	No	Infrastructure - Road Transport	Roads, Pavements & Bridges	1,150	-	-	-	-	- Renew
05 - Technical Services	Road Transport - Roads	6010026103284	No	Infrastructure - Road Transport	Roads, Pavements & Bridges	700	-	-	-	-	- Renew
05 - Technical Services	Road Transport - Roads	6010025202627	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	840	-	222	-	-	- Renew
05 - Technical Services	Road Transport - Roads	6010035202620	Yes	Infrastructure - Road Transport	Storm Water	-	-	-	-	200	5,7,8 New
05 - Technical Services	Road Transport - Roads	6010035202629	Yes	Infrastructure - Road Transport	Storm Water	-	-	-	-	320	1,3 New
05 - Technical Services	Road Transport - Roads	6010035202629	No	Infrastructure - Road Transport	Storm Water	-	-	-	-	250	3 New
05 - Technical Services	Road Transport - Roads	6010045103210	No	Infrastructure - Road Transport	Storm Water	500	-	-	-	-	- New
05 - Technical Services	Road Transport - Roads	6010055202634	Yes	Infrastructure - Road Transport	Storm Water	1,415	-	-	-	-	- New
05 - Technical Services	Road Transport - Roads	6010065103240	No	Infrastructure - Road Transport	Storm Water	259	-	-	200	-	4 New
05 - Technical Services	Road Transport - Roads	6010065103240	No	Infrastructure - Road Transport	Storm Water	-	-	-	-	200	2 New
05 - Technical Services	Road Transport - Roads	6010145103215	No	Infrastructure - Road Transport	Storm Water	343	60	240	220	-	2 New
05 - Technical Services	Road Transport - Roads	6010145103215	No	Infrastructure - Road Transport	Storm Water	638	-	-	-	-	- New
05 - Technical Services	Road Transport - Roads	601026302606	Yes	Infrastructure - Road Transport	Storm Water	-	-	1,500	-	-	H/Q Renew
05 - Technical Services	Sport & Recreation	4510025103796	Yes	Parks & Gardens	Parks & Gardens	-	-	55	60	60	H/Q New
05 - Technical Services	Sport & Recreation - Camps	4510035103631	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	3	-	-	-	- New
05 - Technical Services	Sport & Recreation - Camps	4510035103628	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	35	-	20	1 New
05 - Technical Services	Sport & Recreation - Camps	4510145103644	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	-	16	-	4 New
05 - Technical Services	Sport & Recreation - Camps	4510235103851	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	4	-	-	3 New
05 - Technical Services	Sport & Recreation - Camps	4510235103854	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	-	-	12	H/Q New
05 - Technical Services	Sport & Recreation - Camps	4510025103620	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	2	-	-	-	- New
05 - Technical Services	Sport & Recreation - Camps	4510025103615	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	3	7 New
05 - Technical Services	Sport & Recreation - Camps	4510025103614	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	7	-	-	-	- New
05 - Technical Services	Sport & Recreation - Camps	4510035103615	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	4	-	-	-	- New
05 - Technical Services	Sport & Recreation - Camps	4510035103619	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	3	1 New
05 - Technical Services	Sport & Recreation - Camps	4510035103820	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	8	1 New
05 - Technical Services	Sport & Recreation - Camps	4510035103822	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	4	5	6	1 New
05 - Technical Services	Sport & Recreation - Camps	4510035103823	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	5	6	7	1 New
05 - Technical Services	Sport & Recreation - Camps	4510035103824	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	3	3	5	1 New
05 - Technical Services	Sport & Recreation - Camps	4510035103825	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	1	1	1	1 New
05 - Technical Services	Sport & Recreation - Camps	4510035103826	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	15	1 New
05 - Technical Services	Sport & Recreation - Camps	4510135103616	No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	17	-	-	-	-	- New
05 - Technical Services	Sport & Recreation - Camps	4510135103617	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	4	-	-	-	- New
05 - Technical Services	Sport & Recreation - Camps	4510135103632	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	10	-	-	-	- New
05 - Technical Services	Sport & Recreation - Camps	4510135103833	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	2	1 New
05 - Technical Services	Sport & Recreation - Camps	4510135103834	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	8	1 New
05 - Technical Services	Sport & Recreation - Camps	4510135103836	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	26	-	15	1 New
05 - Technical Services	Sport & Recreation - Camps	4510135103837	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	20	20	10	1 New
05 - Technical Services	Sport & Recreation - Camps	4510135103838	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	40	30	-	1 New
05 - Technical Services	Sport & Recreation - Camps	4510135103839	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	3	-	-	1 New
05 - Technical Services	Sport & Recreation - Camps	4510135103840	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	5	1 New

Table SA36: Detailed capital budget per municipal vote (continued)

W042 Hessequa - Supporting Table SA36 Detailed capital budget														
Municipal Vote/Capital project		Program/Project description	Project number	Individually	Asset Class	Asset Sub-Class	Prior year outcomes		2014/15 Medium Term Revenue & Budget			Project information		
R thousand				8	3	3	Audited	Current Year	Budget Year	Budget Year	Budget Year	Ward	New or	
Parent municipality:														
List all capital projects grouped by Municipal Vote														
05 - Technical Services		Sport & Recreation - Camps		No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	19	-	-	-	-		New	
05 - Technical Services		Sport & Recreation - Camps	4570145103842	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	3	New	
05 - Technical Services		Sport & Recreation - Camps	4570145103843	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	4	New	
05 - Technical Services		Sport & Recreation - Camps	4570235103616	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	4	-	-	-	-	New	
05 - Technical Services		Sport & Recreation - Camps	4570235103619	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	2	-	-	-	-	New	
05 - Technical Services		Sport & Recreation - Camps	4570235103646	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	3	New	
05 - Technical Services		Sport & Recreation - Camps	4570235103847	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	3	New	
05 - Technical Services		Sport & Recreation - Camps	4570235103848	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	14	15	16	3	New	
05 - Technical Services		Sport & Recreation - Camps	4570235103849	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	5	6	7	3	New	
05 - Technical Services		Sport & Recreation - Camps	4570235103850	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	3	3	5	3	New	
05 - Technical Services		Sport & Recreation - Camps		No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	15	-	-	-	-	-	New	
05 - Technical Services		Sport & Recreation - Camps	4570345103555	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	30	25	25	4	New	
05 - Technical Services		Sport & Recreation - Camps	4570236202915	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	100	80	3	Renew	
05 - Technical Services		Sport & Recreation - Camps	4570025202611	Yes	General Vehicles	General Vehicles	-	-	-	-	240	6,7,8	New	
05 - Technical Services		Sport & Recreation - Camps		No	General Vehicles	General Vehicles	182	-	-	-	-	-	New	
05 - Technical Services		Sport & Recreation - Camps	4570035103817	Yes	Other	Other	-	-	96	20	-	1	New	
05 - Technical Services		Sport & Recreation - Camps	4570035103827	Yes	Other	Other	-	-	-	-	-	8	New	
05 - Technical Services		Sport & Recreation - Camps	4570035202618	Yes	Other	Other	-	-	-	80	70	1	New	
05 - Technical Services		Sport & Recreation - Camps	4570145103841	Yes	Other	Other	-	-	35	25	25	4	New	
05 - Technical Services		Sport & Recreation - Camps	4570235103852	Yes	Other	Other	-	-	-	-	-	15	3	New
05 - Technical Services		Sport & Recreation - Camps	4570235202620	Yes	Other	Other	-	-	-	-	200	3	New	
05 - Technical Services		Sport & Recreation - Camps	4570346202917	Yes	Other	Other	-	-	-	-	-	50	4	New
05 - Technical Services		Sport & Recreation - Camps	4570036202905	Yes	Other	Other	-	-	-	-	-	122	1	Renew
05 - Technical Services		Sport & Recreation - Camps	4570066103113	Yes	Other	Other	-	-	40	30	-	1	Renew	
05 - Technical Services		Sport & Recreation - Camps	4570066202907	Yes	Other	Other	-	-	-	50	50	1	Renew	
05 - Technical Services		Sport & Recreation - Camps	4570066202908	Yes	Other	Other	-	-	-	50	50	1	Renew	
05 - Technical Services		Sport & Recreation - Camps	4570136202912	Yes	Other	Other	-	-	-	80	80	1	Renew	
05 - Technical Services		Sport & Recreation - Camps	4570146202913	Yes	Other	Other	-	-	-	50	50	4	Renew	
05 - Technical Services		Sport & Recreation - Camps	4570346202918	Yes	Other	Other	-	-	-	-	20	4	Renew	
05 - Technical Services		Sport & Recreation - Camps	4570065103830	Yes	Other Buildings	Other Buildings	-	-	15	15	-	1	New	
05 - Technical Services		Sport & Recreation - Camps	4570146202914	Yes	Other Buildings	Other Buildings	-	-	-	10	20	4	New	
05 - Technical Services		Sport & Recreation - Camps	4570235103845	Yes	Other Buildings	Other Buildings	-	-	160	160	-	3	New	
05 - Technical Services		Sport & Recreation - Camps	4570235202619	Yes	Other Buildings	Other Buildings	-	-	-	-	-	20	3	New
05 - Technical Services		Sport & Recreation - Camps	4570036103111	Yes	Other Buildings	Other Buildings	-	-	100	100	150	1	Renew	
05 - Technical Services		Sport & Recreation - Camps	4570036202906	Yes	Other Buildings	Other Buildings	-	-	-	-	30	1	Renew	
05 - Technical Services		Sport & Recreation - Camps	4570066202909	Yes	Other Buildings	Other Buildings	-	-	-	20	30	1	Renew	
05 - Technical Services		Sport & Recreation - Camps	4570136202911	Yes	Other Buildings	Other Buildings	-	-	-	20	30	1	Renew	
05 - Technical Services		Sport & Recreation - Camps	4570236103110	Yes	Other Buildings	Other Buildings	-	-	300	200	150	3	Renew	
05 - Technical Services		Sport & Recreation - Camps	4570236202916	Yes	Other Buildings	Other Buildings	-	-	-	-	290	3	Renew	
05 - Technical Services		Sport & Recreation - Camps	4570035103821	Yes	Plant & Equipment	Plant & Equipment	-	-	-	-	-	7	1	New
05 - Technical Services		Sport & Recreation - Camps	4570135103835	Yes	Plant & Equipment	Plant & Equipment	-	-	-	-	10	1	New	
05 - Technical Services		Sport & Recreation - Camps	4570235103853	Yes	Plant & Equipment	Plant & Equipment	-	-	-	-	10	3	New	
05 - Technical Services		Sport & Recreation - Camps		No	Plant & Equipment	Plant & Equipment	6	-	-	-	-	-	New	
05 - Technical Services		Sport & Recreation - Camps	4570035103816	Yes	Recreational Facilities	Recreational Facilities	-	-	-	50	50	7	New	
05 - Technical Services		Sport & Recreation - Camps	4570035103818	Yes	Recreational Facilities	Recreational Facilities	-	-	-	-	8	1	New	
05 - Technical Services		Sport & Recreation - Camps	4570035202617	Yes	Recreational Facilities	Recreational Facilities	-	-	-	60	60	1	New	
05 - Technical Services		Sport & Recreation - Camps	4570035103140	No	Recreational Facilities	Recreational Facilities	120	-	-	-	-	-	New	
05 - Technical Services		Sport & Recreation - Camps	4570065103829	Yes	Recreational Facilities	Recreational Facilities	-	-	-	-	8	1	New	
05 - Technical Services		Sport & Recreation - Camps		No	Recreational Facilities	Recreational Facilities	29	-	36	-	-	-	New	
05 - Technical Services		Sport & Recreation - Camps		Yes	Recreational Facilities	Recreational Facilities	80	-	-	-	-	-	Renew	
05 - Technical Services		Sport & Recreation - Camps		No	Recreational Facilities	Recreational Facilities	16	-	-	-	-	-	Renew	
05 - Technical Services		Sport & Recreation - Camps	4570036202904	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	-	-	-	100	150	1	New	
05 - Technical Services		Sport & Recreation - Camps	4570136103112	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	-	-	120	140	150	1	Renew	
05 - Technical Services		Sport & Recreation - Camps	4570136202910	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	-	-	-	60	70	1	Renew	
05 - Technical Services		Sport & Recreation - Parks	4570035103801	Yes	General Vehicles	General Vehicles	-	-	-	350	-	1,3	New	
05 - Technical Services		Sport & Recreation - Parks	4570055202614	Yes	General Vehicles	General Vehicles	-	-	-	-	245	1	New	
05 - Technical Services		Sport & Recreation - Parks	4570025103709	Yes	Other	Other	-	-	-	-	50	H/G	New	
05 - Technical Services		Sport & Recreation - Parks	4570025202612	Yes	Plant & Equipment	Plant & Equipment	-	-	-	-	35	6,7,8	New	
05 - Technical Services		Sport & Recreation - Parks		No	Plant & Equipment	Plant & Equipment	19	-	-	-	-	-	New	
05 - Technical Services		Sport & Recreation - Parks	4570035202613	Yes	Plant & Equipment	Plant & Equipment	-	-	-	-	35	1	New	
05 - Technical Services		Sport & Recreation - Parks		No	Plant & Equipment	Plant & Equipment	12	-	-	-	-	-	New	
05 - Technical Services		Sport & Recreation - Parks	4570045202650	Yes	Plant & Equipment	Plant & Equipment	-	-	-	-	35	1	New	
05 - Technical Services		Sport & Recreation - Parks		No	Plant & Equipment	Plant & Equipment	6	-	-	-	-	-	New	
05 - Technical Services		Sport & Recreation - Parks		No	Plant & Equipment	Plant & Equipment	26	-	-	-	-	-	Renew	
05 - Technical Services		Sport & Recreation - Parks		No	Plant & Equipment	Plant & Equipment	24	-	-	-	-	-	Renew	
05 - Technical Services		Sport & Recreation - Parks	4570035103800	Yes	Recreational Facilities	Recreational Facilities	-	-	50	30	20	1	New	
05 - Technical Services		Sport & Recreation - Sportfields	4570025103602	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	12	6	New
05 - Technical Services		Sport & Recreation - Sportfields	4570035103805	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	10	1	New
05 - Technical Services		Sport & Recreation - Sportfields	4570035103806	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	12	1	New
05 - Technical Services		Sport & Recreation - Sportfields	4570035103807	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	5	1	New
05 - Technical Services		Sport & Recreation - Sportfields	4570035103808	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	6	1	New
05 - Technical Services		Sport & Recreation - Sportfields	4570035103809	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	-	-	1	1	New
05 - Technical Services		Sport & Recreation - Sportfields		No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	2	-	-	-	-	-	New	
05 - Technical Services		Sport & Recreation - Sportfields	4570025202615	Yes	Other	Other	-	-	-	-	-	25	7	New
05 - Technical Services		Sport & Recreation - Sportfields	4570035103803	Yes	Other	Other	-	-	-	-	-	16	-	New
05 - Technical Services		Sport & Recreation - Sportfields	4570035103804	Yes	Other	Other	-	-	-	-	-	10	1	New
05 - Technical Services		Sport & Recreation - Sportfields	4570035103810	Yes	Other	Other	-	-	-	-	-	15	1	New
05 - Technical Services		Sport & Recreation - Sportfields	4570035202616	Yes	Other	Other	-	-	-	-	-	25	1	New
05 - Technical Services		Sport & Recreation - Sportfields	4570135103831	Yes	Recreational Facilities	Recreational Facilities	-	-	-	-	-	8	1	New
05 - Technical Services		Sport & Recreation - Sportfields	4570056103107	Yes	Sportsfields & Stadia	Sportsfields & Stadia	-	-	291	-	-	2	New	
05 - Technical Services		Sport & Recreation - Sportfields	4570026103115	Yes	Sportsfields & Stadia	Sportsfields & Stadia	-	-	30	-	-	7	Renew	
05 - Technical Services		Sport & Recreation - Sportfields	4570036103116	Yes	Sportsfields & Stadia	Sportsfields & Stadia	-	-	-	30	-	1	Renew	
05 - Technical Services		Sport & Recreation - Sportfields	4570056202903	Yes	Sportsfields & Stadia	Sportsfields & Stadia	-	-	-	-	416	2	Renew	
05 - Technical Services		Sport & Recreation - Sportfields	4570056002600	Yes	Sportsfields & Stadia	Sportsfields & Stadia	-	-	648	-	-	2	Renew	
05 - Technical Services		Sport & Recreation - Swimming Pools	4570025103811	Yes	Swimming Pools	Swimming Pools	-	-	350	100	-	7	New	

Table SA36: Detailed capital budget per municipal vote (continued)

WC042 Hessequa - Supporting Table SA36 Detailed capital budget												
Municipal Vote/Capital project	Program/Project description	Project number	Individually	Asset Class	Asset Sub-Class	Prior year outcomes		2014/15 Medium Term Revenue &			Project information	
R thousand			6	3	3	Audited	Current Year	Budget Year	Budget Year	Budget Year	Ward	New or
Parent municipality:												
List all capital projects grouped by Municipal Vote												
05 - Technical Services	Sport & Recreation - Swimming Pools	4550045103812	Yes	Swimming Pools	Swimming Pools	-	-	-	35	-	4,5	New
05 - Technical Services	Sport & Recreation - Swimming Pools	4550125103813	Yes	Swimming Pools	Swimming Pools	-	-	15	-	-	6	New
05 - Technical Services	Waste Management - Solid Waste	5550035103859	Yes	Infrastructure - Other	Other	-	-	90	-	-	1,3	New
05 - Technical Services	Waste Management - Solid Waste	5550145103860	Yes	Other	Other	-	-	150	100	150	4	New
05 - Technical Services	Waste Management - Solid Waste	5550025202625	Yes	Specialised Vehicles - Refuse	Specialised Vehicles - Refuse	-	-	1,250	1,250	-	H/Q	New
05 - Technical Services	Waste Water Management	5510025103856	Yes	General Vehicles	General Vehicles	-	-	220	-	-	6,7,8	New
05 - Technical Services	Waste Water Management	5510025202621	Yes	Plant & Equipment	Plant & Equipment	-	-	-	250	200	6,7,8	New
05 - Technical Services	Waste Water Management		No	Plant & Equipment	Plant & Equipment	4	-	-	-	-	-	New
05 - Technical Services	Waste Water Management		No	Plant & Equipment	Plant & Equipment	14	-	-	-	-	-	New
05 - Technical Services	Waste Water Management	5510045202624	Yes	Plant & Equipment	Plant & Equipment	-	-	-	-	140	4,5	New
05 - Technical Services	Waste Water Management		No	Plant & Equipment	Plant & Equipment	2	-	-	-	-	-	New
05 - Technical Services	Waste Water Management		No	Plant & Equipment	Plant & Equipment	3	-	-	-	-	-	New
05 - Technical Services	Waste Water Management	5510025202622	Yes	Infrastructure - Sanitation	Retiulation	-	-	-	-	500	6,7,8	New
05 - Technical Services	Waste Water Management	5510026202646	Yes	Infrastructure - Sanitation	Retiulation	136	-	-	-	-	-	Renew
05 - Technical Services	Waste Water Management	5510026202619	Yes	Infrastructure - Sanitation	Retiulation	-	-	277	-	-	6,7,8	Renew
05 - Technical Services	Waste Water Management	5510026202620	Yes	Infrastructure - Sanitation	Retiulation	-	-	-	3,815	-	6,7,8	Renew
05 - Technical Services	Waste Water Management	5510036101185	Yes	Infrastructure - Sanitation	Retiulation	-	-	200	-	-	3	Renew
05 - Technical Services	Waste Water Management	5510036101186	Yes	Infrastructure - Sanitation	Retiulation	-	-	120	120	-	1	Renew
05 - Technical Services	Waste Water Management	5510036202647	Yes	Infrastructure - Sanitation	Retiulation	365	-	-	-	-	-	Renew
05 - Technical Services	Waste Water Management	5510036202648	Yes	Infrastructure - Sanitation	Retiulation	122	-	-	-	-	-	Renew
05 - Technical Services	Waste Water Management	5510036202922	Yes	Infrastructure - Sanitation	Retiulation	-	-	1,500	1,500	-	1,3	Renew
05 - Technical Services	Waste Water Management	5510036202923	Yes	Infrastructure - Sanitation	Retiulation	-	-	500	1,000	1,000	1,3	Renew
05 - Technical Services	Waste Water Management	5510060103193	Yes	Infrastructure - Sanitation	Retiulation	-	-	100	150	-	-	Renew
05 - Technical Services	Waste Water Management	5510025202623	Yes	Infrastructure - Sanitation	Sewerage Purification	-	-	-	85	-	6,7,8	New
05 - Technical Services	Waste Water Management	5510026302801	Yes	Infrastructure - Sanitation	Sewerage Purification	-	-	6,856	-	-	6,7,8	New
05 - Technical Services	Waste Water Management		No	Infrastructure - Sanitation	Sewerage Purification	43	-	-	-	-	-	New
05 - Technical Services	Waste Water Management		No	Infrastructure - Sanitation	Sewerage Purification	98	-	-	-	-	-	New
05 - Technical Services	Waste Water Management		No	Infrastructure - Sanitation	Sewerage Purification	25	-	-	-	-	-	New
05 - Technical Services	Waste Water Management	5510075103657	Yes	Infrastructure - Sanitation	Sewerage Purification	-	-	100	-	-	4	New
05 - Technical Services	Waste Water Management	5510245103658	Yes	Infrastructure - Sanitation	Sewerage Purification	-	-	-	100	-	-	New
05 - Technical Services	Waste Water Management	5510026202621	Yes	Infrastructure - Sanitation	Sewerage Purification	-	-	280	-	-	7	Renew
05 - Technical Services	Waste Water Management	5510026302800	Yes	Infrastructure - Sanitation	Sewerage Purification	-	-	2,050	-	-	6,7,8	Renew
05 - Technical Services	Waste Water Management	5510026302802	Yes	Infrastructure - Sanitation	Sewerage Purification	-	-	-	6,242	10,031	6,7,8	Renew
05 - Technical Services	Waste Water Management	5510026302803	Yes	Infrastructure - Sanitation	Sewerage Purification	-	760	-	-	-	7	Renew
05 - Technical Services	Waste Water Management		Yes	Infrastructure - Sanitation	Sewerage Purification	85	-	-	-	-	-	Renew
05 - Technical Services	Waste Water Management	5510026301104	Yes	Infrastructure - Sanitation	Sewerage Purification	-	-	-	130	-	3	Renew
05 - Technical Services	Waste Water Management		No	Specialised Vehicles - Conservancy	Specialised Vehicles - Conservancy	650	-	-	-	-	-	New
05 - Technical Services	Water	6510045201685	Yes	Infrastructure - Water	Dams & Reservoirs	-	1,630	-	-	-	4,5	New
05 - Technical Services	Water		No	Infrastructure - Water	Dams & Reservoirs	-	1,016	-	-	-	-	New
05 - Technical Services	Water		No	Infrastructure - Water	Dams & Reservoirs	2,773	-	-	-	-	-	New
05 - Technical Services	Water	6510055103878	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	150	-	150	2	New
05 - Technical Services	Water	6510025101255	No	General Vehicles	General Vehicles	625	-	-	-	-	H/Q	New
05 - Technical Services	Water	6510035103869	Yes	General Vehicles	General Vehicles	-	-	-	-	-	12,3	New
05 - Technical Services	Water		No	General Vehicles	General Vehicles	215	-	-	-	-	-	New
05 - Technical Services	Water	6510035202647	Yes	Infrastructure - Other	Other	-	-	-	100	100	1	New
05 - Technical Services	Water		No	Other	Other	11	-	-	-	-	-	New
05 - Technical Services	Water	6510055103871	Yes	Other	Other	-	-	-	-	50	2	New
05 - Technical Services	Water		No	Other	Other	10	-	-	-	-	-	New
05 - Technical Services	Water	6510056202926	Yes	Other	Other	-	-	-	80	100	2	Renew
05 - Technical Services	Water	6510025103867	Yes	Plant & Equipment	Plant & Equipment	-	-	-	70	-	H/Q	New
05 - Technical Services	Water		No	Plant & Equipment	Plant & Equipment	1	-	-	-	-	-	New
05 - Technical Services	Water		No	Plant & Equipment	Plant & Equipment	10	-	-	-	-	-	New
05 - Technical Services	Water	6510025103814	Yes	Infrastructure - Water	Retiulation	-	-	20	30	-	7	New
05 - Technical Services	Water	6510025103865	Yes	Infrastructure - Water	Retiulation	-	-	100	-	100	H/Q	New
05 - Technical Services	Water	6510025103880	Yes	Infrastructure - Water	Retiulation	-	-	200	-	-	-	New
05 - Technical Services	Water	6510025202514	Yes	Infrastructure - Water	Retiulation	439	-	-	-	-	-	New
05 - Technical Services	Water	6510025202646	Yes	Infrastructure - Water	Retiulation	-	-	550	550	600	H/Q	New
05 - Technical Services	Water	6510035103868	Yes	Infrastructure - Water	Retiulation	-	-	100	100	100	H/Q	New
05 - Technical Services	Water	6510045102765	No	Infrastructure - Water	Retiulation	25	-	-	-	-	5	New
05 - Technical Services	Water	6510075103873	Yes	Infrastructure - Water	Retiulation	-	-	20	-	25	4	New
05 - Technical Services	Water	6510036101102	Yes	Infrastructure - Water	Retiulation	-	-	150	-	150	3	Renew
05 - Technical Services	Water	6510036202649	Yes	Infrastructure - Water	Retiulation	389	-	-	-	-	-	Renew
05 - Technical Services	Water	6510036202650	Yes	Infrastructure - Water	Retiulation	389	-	-	-	-	-	Renew
05 - Technical Services	Water	6510036102959	No	Infrastructure - Water	Retiulation	123	-	-	-	-	3	Renew
05 - Technical Services	Water	6510065103872	Yes	Infrastructure - Water	Water Purification	-	-	550	-	-	1	New
05 - Technical Services	Water	6510036202924	Yes	Infrastructure - Water	Water Purification	-	-	-	-	1,000	3	Renew
05 - Technical Services	Water	6510036202927	Yes	Infrastructure - Water	Water Purification	-	-	-	-	1,000	1	Renew
06 - Spatial Planning & Environmental M	2010105103457 - Weedeater - Planning	2010105103457	Yes	Plant & Equipment	Plant & Equipment	-	-	7	-	-	6,7,8	New
06 - Spatial Planning & Environmental M	2010105103456 - 4 X Office Chairs - Planning	2010105103456	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	3	-	H/Q	New
06 - Spatial Planning & Environmental M	2010105103459 - 1 X Desk - Planning	2010105103459	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	4	-	H/Q	New
06 - Spatial Planning & Environmental M	2010105103460 - 2 X Directors Chairs - Planning	2010105103460	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	-	-	-	3	-	H/Q	New
06 - Spatial Planning & Environmental M	Environmental Protection	2010105103764	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	-	-	-	-	2	H/Q	New
06 - Spatial Planning & Environmental M	Environmental Protection	2010105202604	Yes	General Vehicles	General Vehicles	-	-	-	-	220	H/Q	New
06 - Spatial Planning & Environmental M	Environmental Protection		Yes	General Vehicles	General Vehicles	16	-	-	-	-	-	New
06 - Spatial Planning & Environmental M	Finance & Admin - Property Services		No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	4	-	-	-	-	-	New
06 - Spatial Planning & Environmental M	Finance & Admin Other Admin		No	Furniture And Other Office Equipment	Furniture And Other Office Equipment	3	-	-	-	-	-	New
06 - Spatial Planning & Environmental M	Waste Water Management		No	Plant & Equipment	Plant & Equipment	1	-	-	-	-	-	New
Parent Capital expenditure						40,017	38,241	70,861	62,193	48,123		

Table SA37 - Projects delayed from previous financial year (NT – Supporting Tables)

WC042 Hessequa - Supporting Table SA37 Projects delayed from previous financial year/s						Current Year 2013/14		2014/15 Medium Term Revenue & Expenditure Framework		
Municipal Vote/Capital project	Project name	Project number	Asset Class 3	Asset Sub-Class 3		Original Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Parent municipality:										
List all capital projects grouped by Municipal Vote										
			Examples	Examples						
05 - Technical Services	Telemetric System	6510025202476	Furniture And Other Office Equipment	Furniture And Other Office Equipment		500	100	400	-	-
05 - Technical Services	Installation of 66/11 KV main Sub-station	7010035202478	Infrastructure - Electricity	Transmission & Reticulation		9,000	3,000	6,000		
05 - Technical Services	Upgrading 11KV Main Sub-Station Riversdal	7010026202700	Infrastructure - Electricity	Transmission & Reticulation		500	100	400		
05 - Technical Services	Upgrading of Network Riversdal	7010026202750	Infrastructure - Electricity	Transmission & Reticulation		600	150	450		
05 - Technical Services	Upgrading of Sub-Stations - Riversdal	7010026202813	Infrastructure - Electricity	Transmission & Reticulation		200	50	150		
05 - Technical Services	Upgrading of Network - Stilbaai - West/East	7010036202755	Infrastructure - Electricity	Transmission & Reticulation		700	200	500		
05 - Technical Services	Upgrading of Sub-station - Stilbaai East	7010036202815	Infrastructure - Electricity	Transmission & Reticulation		300	80	220		
05 - Technical Services	Upgrading 11 KV Main Sub-Station - Heidelberg	7010046202740	Infrastructure - Electricity	Transmission & Reticulation		500	100	400		
05 - Technical Services	Upgrading of Sub-stations - Heidelberg	7010046202816	Infrastructure - Electricity	Transmission & Reticulation		300	80	220		
05 - Technical Services	Upgrading of Network - Heidelberg	7010046202817	Infrastructure - Electricity	Transmission & Reticulation		400	100	300		
05 - Technical Services	Upgrading of Sub-Stations - Station Road	7010056202818	Infrastructure - Electricity	Transmission & Reticulation		300	80	220		
05 - Technical Services	High Tension Distribution Network Upgrade	7010056202819	Infrastructure - Electricity	Transmission & Reticulation		350	110	240		
05 - Technical Services	Upgrading of Network - Gouritsmond	7010066202831	Infrastructure - Electricity	Transmission & Reticulation		100	20	80		
05 - Technical Services	Upgrading 11KV Main Sub-Station - Witsand	7010146202821	Infrastructure - Electricity	Transmission & Reticulation		250	50	200		
05 - Technical Services	Upgrading of Sub-Stations - Witsand	7010146202822	Infrastructure - Electricity	Transmission & Reticulation		300	80	220		
05 - Technical Services	Upgrading of Network - Witsand	7010146202823	Infrastructure - Electricity	Transmission & Reticulation		200	40	160		
05 - Technical Services	New Paved Streets - Jongensfontein (300m)	6010035103562	Infrastructure - Road Transport	Roads, Pavements & Bridges		600	120	480		
05 - Technical Services	Stormwater & Kerbing - Gouritsmond	6010065103240	Infrastructure - Road Transport	Storm Water		300	60	240		
05 - Technical Services	New Paved Streets - Witsand (200m)	6010145103506	Infrastructure - Road Transport	Roads, Pavements & Bridges		400	80	320		
05 - Technical Services	Restroom - Staff - Green Drop Status	5510025103155	Infrastructure - Sanitation	Sewerage Purification		30	16	14		
05 - Technical Services	Enlarge Sewerage Room Chlorine Room	5510055102718	Infrastructure - Sanitation	Sewerage Purification		20	4	16		
05 - Technical Services	Emergency Generator - Pump Station no 3	5510035202456	Infrastructure - Sanitation	Reticulation		350	70	280		
05 - Technical Services	Mechanical Sieve - Sewerage	5510055202370	Infrastructure - Sanitation	Sewerage Purification		300	60	240		
05 - Technical Services	Flow Meter - Sewerage	5510055202485	Infrastructure - Sanitation	Sewerage Purification		100	20	80		
05 - Technical Services	Replacement of Sewerage Line- Joubert	5510026202000	Infrastructure - Sanitation	Sewerage Purification		350	70	280		
05 - Technical Services	Upgrading Sewerage Line - Barakuda Street	5510026202834	Infrastructure - Sanitation	Sewerage Purification		80	16	64		
05 - Technical Services	Re-alignment Sewerage Main - Douglas Josephs	5510026202835	Infrastructure - Sanitation	Sewerage Purification		40	8	32		
05 - Technical Services	Upgrading - Pump Station - No 1 - Green	5510036202801	Infrastructure - Sanitation	Reticulation		400	80	320		
05 - Technical Services	Flow Meter - Sewerage - Green Drop	5510056202803	Infrastructure - Sanitation	Sewerage Purification		300	60	240		
05 - Technical Services	Irrigation Water Pump Installation	6510045202482	Infrastructure - Water	Reticulation		120	24	96		
05 - Technical Services	Replace Low Pressure Water Line	6510026202730	Infrastructure - Water	Reticulation		400	80	320		
05 - Technical Services	Replace Old Water Network	6510036202807	Infrastructure - Water	Reticulation		400	80	320		
05 - Technical Services	Upgrading Of Network at Palinggat	6510036202828	Infrastructure - Water	Reticulation		250	50	200		
05 - Technical Services	Replacement of Water Aqueduct/Conduit	6510046202810	Infrastructure - Water	Reticulation		400	80	320		
05 - Technical Services	Upgrading of Network	6510056202811	Infrastructure - Water	Reticulation		400	80	320		
05 - Technical Services	Replacement of Water Aqueduct/Conduit	6510056202812	Infrastructure - Water	Reticulation		400	80	320		
05 - Technical Services	Low Tension Conductors	7010056202820	Plant & Equipment	Plant & Equipment		160	60	100		
						20,300	5,538	14,762		

2.12 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the Municipal website.

2. Internship programme

The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in the Financial Services Department.

3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee

An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

The detail SDBIP document is at a draft stage and will be finalized after approval of the 2014/15 MTREF in May 2014 directly aligned and informed by the 2014/15 MTREF.

6. Annual Report

Annual report is compiled in terms of the MFMA and National Treasury requirements.

2.13 Other supporting documents

Table SA1: - Supporting detail to budgeted financial performance – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'										
Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
REVENUE ITEMS:										
Property rates										
Total Property Rates	46,034	50,740	55,096	59,826	59,826	59,826	59,826	66,341	71,903	79,093
less Revenue Foregone	3,403	3,683	4,092	4,255	4,255	4,255	4,255	3,929	4,298	4,702
Net Property Rates	42,631	47,057	51,004	55,572	55,572	55,572	55,572	62,412	67,605	74,391
Service charges - electricity revenue										
Total Service charges - electricity revenue	70,816	81,743	96,420	102,478	100,380	100,380	100,380	107,535	115,482	124,016
less Revenue Foregone	1,710	2,119	2,398	2,354	2,354	2,354	2,354	2,478	2,661	2,858
Net Service charges - electricity revenue	69,106	79,625	94,022	100,124	98,026	98,026	98,026	105,057	112,821	121,159
Service charges - water revenue										
Total Service charges - water revenue	16,439	21,636	25,680	25,625	26,825	26,825	26,825	29,279	31,200	33,540
less Revenue Foregone	1,433	1,317	1,535	1,923	1,923	1,923	1,923	1,723	1,861	2,010
Net Service charges - water revenue	15,006	20,319	24,144	23,702	24,902	24,902	24,902	27,556	29,339	31,530
Service charges - sanitation revenue										
Total Service charges - sanitation revenue	11,543	13,503	16,802	18,777	18,777	18,777	18,777	19,109	20,542	22,083
less Revenue Foregone										
Net Service charges - sanitation revenue	11,543	13,503	16,802	18,777	18,777	18,777	18,777	19,109	20,542	22,083
Service charges - refuse revenue										
Total refuse removal revenue	9,781	11,034	12,173	12,835	13,235	13,235	13,235	14,333	15,408	16,564
Total landfill revenue										
less Revenue Foregone										
Net Service charges - refuse revenue	9,781	11,034	12,173	12,835	13,235	13,235	13,235	14,333	15,408	16,564
Other Revenue by source										
Other Revenue	14,063	3,056	3,727	2,689	2,665	2,665	2,665	3,114	3,312	3,524
Total 'Other' Revenue	14,063	3,056	3,727	2,689	2,665	2,665	2,665	3,114	3,312	3,524

Table SA1: - Supporting detail to budgeted financial performance (Continued) – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'										
Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
EXPENDITURE ITEMS:										
Employee related costs										
Basic Salaries and Wages	52,821	59,123	64,194	73,973	72,604	72,604	72,604	79,392	85,198	90,974
Pension and UIF Contributions	8,858	9,623	10,574	12,622	12,622	12,622	12,622	13,884	14,887	15,906
Medical Aid Contributions	3,660	3,889	4,227	5,609	5,609	5,609	5,609	6,449	6,893	7,369
Overtime	3,787	4,364	4,481	2,500	3,588	3,588	3,588	3,011	2,000	2,000
Performance Bonus	130	71	67	-	-	-	-	-	-	-
Motor Vehicle Allowance	2,561	3,060	3,816	4,037	4,037	4,037	4,037	4,380	4,447	4,750
Cellphone Allowance	259	279	311	356	356	356	356	368	367	392
Housing Allowances	242	251	259	238	238	238	238	249	266	284
Other benefits and allowances	2,763	3,013	3,107	3,318	3,318	3,318	3,318	3,409	3,643	3,893
Payments in lieu of leave	624	719	802	36	36	36	36	200	214	228
Long service awards	581	652	1,597	812	812	812	812	876	909	952
Post-retirement benefit obligations	9,530	2,527	6,743	2,688	2,688	2,688	2,688	3,265	3,549	3,833
sub-total	85,815	87,570	100,177	106,190	105,909	105,909	105,909	115,483	122,373	130,582
Less: Employees costs capitalised to PPE	-	525	641	5,101	5,101	5,101	5,101	7,074	7,559	8,039
Total Employee related costs	85,815	87,046	99,537	101,089	100,808	100,808	100,808	108,408	114,814	122,543
Contributions recognised - capital										
<i>List contributions by contract</i>										
Total Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment										
Depreciation of Property, Plant & Equipment	15,598	16,792	20,232	19,511	20,862	20,862	20,862	21,795	22,458	23,043
Lease amortisation										
Capital asset impairment										
Depreciation resulting from revaluation of PPE										
Total Depreciation & asset impairment	15,598	16,792	20,232	19,511	20,862	20,862	20,862	21,795	22,458	23,043
Bulk purchases										
Electricity Bulk Purchases	42,268	52,537	59,156	64,614	64,112	64,112	64,112	69,816	75,449	81,530
Water Bulk Purchases	2,606	3,238	3,667	4,383	4,383	4,383	4,383	5,389	5,987	6,653
Total bulk purchases	44,874	55,775	62,823	68,996	68,494	68,494	68,494	75,205	81,436	88,184

Table SA1: - Supporting detail to budgeted financial performance (Continued) – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'										
Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Other Expenditure By Type										
Collection costs	697	625	245	1,039	1,085	1,085	1,085	1,604	1,690	1,823
Contributions to 'other' provisions	–	–	–	–	–	–	–	–	–	–
Consultant fees	308	170	433	434	761	761	761	683	581	610
Audit fees	1,239	1,363	1,515	1,669	1,669	1,669	1,669	2,311	2,484	2,670
General expenses	9,231	9,354	9,247	13,738	13,167	13,167	13,167	13,384	12,779	12,961
Advertising	311	246	215	355	341	341	341	337	354	371
Asset Register	600	200	–	–	–	–	–	–	–	–
Bursaries - External	192	179	261	280	380	380	380	292	304	317
Cleansing Material	166	160	182	235	226	226	226	242	254	266
Contr: Christmas Parcels -Children	–	–	–	–	–	–	–	–	–	–
Contr: Environmental Education	515	588	679	610	610	610	610	496	496	496
Contr: Public Holiday & Festivals	311	248	196	264	264	264	264	238	250	263
Contr: Social/Domestic	1,425	1,084	396	540	380	380	380	387	387	387
Contr: Sport Projects	692	404	168	260	150	150	150	166	166	166
Development Cost	503	38	68	250	250	250	250	300	300	300
Econ Development Projects (Led)	1,221	473	48	500	500	500	500	525	525	525
Electricity Consumption	252	357	388	455	815	815	815	880	951	1,028
Electricity Master Planning	153	407	107	158	10	10	10	43	45	47
Fuel - Camp Hot Water	161	164	167	188	183	183	183	220	242	269
Integrated Waste Management Plan	–	–	58	–	–	–	–	–	–	–
Masterplanning Gis	45	77	45	–	–	–	–	–	–	–
Material And Supplies	812	764	847	866	788	788	788	826	859	894
Membership Fees - Salga	384	583	741	950	950	950	950	1,002	1,072	1,147
Postage And Telephone	2,665	2,723	2,109	2,659	2,647	2,647	2,647	2,769	2,929	3,087
Project Research	2	–	–	–	–	–	–	–	–	–
Protective Clothing	371	383	407	505	510	510	510	691	731	776
Recycling Of Refuse	300	697	–	–	–	–	–	–	–	–
Rent Paid	309	421	378	503	462	462	462	521	564	611
Skills Development	602	652	720	764	764	764	764	905	989	1,056
Tourism Projects	455	100	320	420	513	513	513	1,013	1,013	1,013
Training Costs	204	170	138	150	150	150	150	–	800	840
Travelling And Subsistence	738	951	1,008	997	918	918	918	931	957	1,170
Vehicle Monitoring System: Installation	248	202	–	–	–	–	–	–	–	–
Vehicle Costs : Fuel	2,975	4,009	4,517	4,505	4,994	4,994	4,994	4,858	5,594	6,294
Vehicle Costs: Insurance	201	325	420	481	449	449	449	527	590	648
Vehicle Costs : Licenses	201	195	210	293	294	294	294	313	371	410
Contr: Christmas Parcels - Indigents	161	44	120	80	–	–	–	80	80	80
Contr: Hal'Qua Upliftment Project	80	80	–	–	–	–	–	–	–	–
Contr: Language And Cultural Committee	100	6	14	–	–	–	–	–	–	–
Contr: Trade Union Representative	62	110	90	80	80	80	80	80	88	94
Contr: Ward Committees	–	–	314	–	–	–	–	–	–	–
Dry Cleaning	66	76	81	7	8	8	8	12	13	13
Intergrated Development Plan (Document Assembly)	94	3	6	11	11	11	11	13	13	13
Irrigation Water	142	157	169	165	165	165	165	203	213	224
Loose Assets - Baud (Combined Systems)	110	67	69	200	200	200	200	172	172	172
Permits (Pdp)	16	22	23	38	38	38	38	36	38	40
Refuse Bags	122	127	98	142	139	139	139	146	150	156
Vehicle Costs: Monitoring Fees	116	159	181	211	209	209	209	234	260	294
Vehicle Costs: Oil	96	78	75	241	116	116	116	263	297	333
Repairs & Maintenance	12,476	11,026	11,397	18,015	17,354	17,354	17,354	20,349	20,756	22,130
Operating Expenditure From Grants	34,829	43,499	37,397	17,589	25,752	25,752	25,752	22,868	30,422	29,582
Wireless Network	–	–	–	–	–	–	–	300	315	331
Total 'Other' Expenditure	76,960	83,766	76,267	70,865	78,321	78,321	78,321	81,220	91,094	93,909
Repairs and Maintenance by Expenditure Item										
Employee related costs	–	–	–	5,101	5,101	5,101	5,101	7,074	7,559	8,039
Other materials										
Contracted Services										
Other Expenditure	12,476	11,026	11,397	12,914	12,253	12,253	12,253	13,275	13,197	14,091
Total Repairs and Maintenance Expenditure	12,476	11,026	11,397	18,015	17,354	17,354	17,354	20,349	20,756	22,130

Table SA2: – Matrix financial performance budget (revenue source/expenditure type and department) – (NT – supporting tables)**WC042 Hessequa - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)**

Description	Ref	Vote 01 - Office Of The Municipal Manager	Vote 02 - Corporate Services	Vote 03 - Financial Services	Vote 04 - Socio Economic, Housing & Community	Vote 05 - Technical Services	Vote 06 - Spatial Planning & Environment	Total
R thousand	1							
Revenue By Source								
Property rates		—	—	62,412	—	—	—	62,412
Property rates - penalties & collection charges		—	—	262	—	—	—	262
Service charges - electricity revenue		—	—	—	—	105,057	—	105,057
Service charges - water revenue		—	—	—	—	27,556	—	27,556
Service charges - sanitation revenue		—	—	—	—	19,109	—	19,109
Service charges - refuse revenue		—	—	—	—	14,333	—	14,333
Service charges - other		—	—	—	—	6,394	—	6,394
Rental of facilities and equipment		—	320	—	99	3,280	—	3,698
Interest earned - external investments		—	—	2,580	—	—	—	2,580
Interest earned - outstanding debtors		—	—	785	—	—	—	785
Dividends received		—	—	—	—	—	—	—
Fines		—	25	—	4,292	—	—	4,316
Licences and permits		—	—	—	167	—	140	307
Agency services		—	—	50	1,471	—	—	1,521
Other revenue		30,562	5,696	1,693	1,721	11,525	439	51,637
Transfers recognised - operational		9	32	248	1,189	513	1,122	3,114
Gains on disposal of PPE		—	—	—	—	—	5,000	5,000
Total Revenue (excluding capital transfers and contributions)		30,571	6,073	68,030	8,939	187,769	6,701	308,082
Expenditure By Type								
Employee related costs		11,770	13,049	15,590	11,697	52,027	4,276	108,408
Remuneration of councillors		5,858	—	—	—	—	—	5,858
Debt impairment		—	—	—	—	3,056	—	3,056
Depreciation & asset impairment		275	931	308	848	19,357	77	21,795
Finance charges		—	36	—	29	8,698	—	8,763
Bulk purchases		—	—	—	—	75,205	—	75,205
Other materials		—	—	—	—	—	—	—
Contracted services		—	10	—	4,127	1,803	—	5,939
Transfers and grants		—	—	—	—	—	—	—
Other expenditure		22,145	4,095	4,223	6,780	41,990	1,986	81,220
Loss on disposal of PPE		—	—	—	—	—	—	—
Total Expenditure		40,047	18,121	20,122	23,480	202,136	6,339	310,244
Surplus/(Deficit)		(9,476)	(12,047)	47,908	(14,541)	(14,368)	362	(2,162)
Transfers recognised - capital		—	195	—	—	20,467	—	20,662
Contributions recognised - capital		—	—	—	—	—	—	—
Contributed assets		—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		(9,476)	(11,853)	47,908	(14,541)	6,100	362	18,500

Table SA9: – Social, economic and demographic statistics and assumptions – (NT – supporting tables)

WC042 Hessequa - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			44,118		52,642	-	-	-	-	-	-	-
Females aged 5 - 14		STATSA	8,084		4,170	-	-	-	-	-	-	-
Males aged 5 - 14		STATSA			4,305	-	-	-	-	-	-	-
Females aged 15 - 34		STATSA	13,503		7,566	-	-	-	-	-	-	-
Males aged 15 - 34		STATSA			7,286	-	-	-	-	-	-	-
Unemployment			7.94%		8.14	-	-	-	-	-	-	-
Monthly household income (no. of households)	1, 12											
No income			808		1,248	-	-	-	-	-	-	-
R1 - R1 600			436		275	-	-	-	-	-	-	-
R1 601 - R3 200			1,998		470	-	-	-	-	-	-	-
R3 201 - R6 400			2,897		2,241	-	-	-	-	-	-	-
R6 401 - R12 800			3,002		3,579	-	-	-	-	-	-	-
R12 801 - R25 600			1,885		3,570	-	-	-	-	-	-	-
R25 601 - R51 200			1,054		2,274	-	-	-	-	-	-	-
R52 201 - R102 400			376		1,423	-	-	-	-	-	-	-
R102 401 - R204 800			74		567	-	-	-	-	-	-	-
R204 801 - R409 600			57		137	-	-	-	-	-	-	-
R409 601 - R819 200			42		47	-	-	-	-	-	-	-
> R819 200			9		41	-	-	-	-	-	-	-
Poverty profiles (no. of households)												
< R2 060 per household per month	13		9,141		7813.00	-	-	-	-	-	-	-
Household demographics (000)												
Number of people in municipal area		SURVEY	44,118		52,468	-	53	-	53	54	56	-
Number of poor people in municipal area					25,782	-	-	-	-	-	-	-
Number of households in municipal area		SURVEY			15,873	-	-	-	-	-	-	-
Number of poor households in municipal area					7,813	-	-	-	-	-	-	-
Definition of poor household (R per month)		HOUSEHOLDS EARNING LESS THAN R3500			<3500	-	-	-	-	-	-	-
Housing statistics												
Formal	3				15,009	-	-	-	-	-	-	-
Informal					864	-	-	-	-	-	-	-
Total number of households			-	-	15,873	-	-	-	-	-	-	-
Dwellings provided by municipality	4		-	-	-	-	-	-	-	-	-	-
Dwellings provided by province/s			-	-	-	-	-	-	-	-	-	-
Dwellings provided by private sector	5		-	-	-	-	-	-	-	-	-	-
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic												
Inflation/inflation outlook (CPIX)	6					0.0%	4.0%	0.0%	5.0%	0.0%	0.0%	0.0%
Interest rate - borrowing						0.0%	11.0%	0.0%	10.0%	0.0%	0.0%	0.0%
Interest rate - investment						0.0%	6.0%	0.0%	7.0%	0.0%	0.0%	0.0%
Remuneration increases						0.0%	6.0%	0.0%	7.0%	0.0%	0.0%	0.0%
Consumption growth (electricity)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (water)						0.0%	0.0%	0.0%	1.0%	0.0%	0.0%	0.0%
Collection rates												
Property tax/service charges	7					0.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
Rental of facilities & equipment						0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - external investments						0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors						0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Revenue from agency services						0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table SA32: – List of external mechanisms – (NT – supporting tables)**WC042 Hessequa - Supporting Table SA32 List of external mechanisms**

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
Henque Waste	Yrs	3	Refuse Recycling	30 June 2016	450
Eden District Municipality	Yrs	3	Fire Brigade Services	30 June 2016	2,505
Hessequa Life Savers Association	Yrs	3	Life savers	30 June 2016	593
Small Contractors - Refuse Removal	Yrs	2	Refuse Removal	30 June 2015	30
CCM Transport	Yrs	2	Refuse Removal	30 June 2015	120
Annual Tenders	Yrs	1	Cleaning & Security Services Camps	30 June 2015	609
SINTELL	Yrs	3	Traffic Fines Outsourced	01 April 2014	1,622

2.14 Municipal manager's quality certificate

HESSEQUA
Munisipaliteit / Municipality / U Masipala



Rig alle korrespondensie aan die Munisipale Bestuurder
Address all correspondence to the Municipal Manager

Tel.: (028) 713 8000
Faks/Fax: (028) 713 3146
Posbus / P.O. Box 29, RIVERSDAL(E) 6670
E-pos/E-mail: info@hessequa.gov.za

Verw./Ref:

Navrac/Enquiries:

QUALITY CERTIFICATE

I, J Jacobs, the Municipal Manager of Hessequa Municipality, hereby certify that the 2014/15 budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act (Act no. 56 of 2003), and regulations promulgated under the Act, and that the budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

J Jacobs
Municipal Manager
Hessequa Municipality – WC042

Councillor Ms E Nel
Executive Mayor
Hessequa Municipality – WC042

Signature: _____

Signature: _____

Date: 28 May 2014

Date: 28 May 2014

Streekkantore / Regional Offices:

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